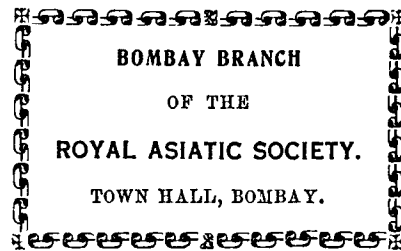


*Report on the Administration
of the
Northern India Salt Revenue
Department
1893-94 to 1902-03*



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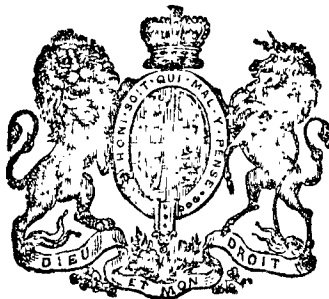
on 01 February, 2020

REPORT
ON
THE ADMINISTRATION
OF
The Northern India Salt Revenue Department
FOR
THE OFFICIAL YEAR 1893-94.

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**PUNJAB, NORTH-WESTERN PROVINCES, OUDH,
CENTRAL PROVINCES, BERAR, RAJPUTANA,
CENTRAL INDIA, BEHAR AND CALCUTTA.**



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ALLAHABAD :
NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS
1894.

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REPORT ON
THE ADMINISTRATION
OF
The Northern India Salt Revenue Department
FOR
THE OFFICIAL YEAR 1893-94.

DETAILS of the receipts and charges of the Northern India Salt Department will be found in Appendix I of this report. The following statement is an abstract of the receipts and charges of the year and of the three preceding years :—

GENERAL REVIEW.
Receipts and charges.

Year.	Gross receipts.				Charges.				Net receipts.	Percentage of charges.
	Salt.		Fees, cesses, fines, &c.	Total.	Establishment	Excavation and manufacture.	Contingent and miscellaneous.	Total.		
	Excise duty.	Sale price.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1890-91	1,80,02,065	11,50,646	1,71,828	1,93,24,539	6,41,764	3,25,665	2,18,060	11,85,489	1,81,39,050	6.13
1891-92	1,84,53,006	9,39,136	1,80,462	1,95,72,604	6,39,600	2,83,454	2,63,197	11,86,251	1,83,86,353	6.06
1892-93	2,00,81,887	10,24,406	1,83,237	2,12,89,530	6,28,387	1,36,709	2,60,037	10,25,133	2,02,64,397	4.81
1893-94	1,65,28,279	11,97,657	1,65,430	1,78,91,366	6,32,358	2,49,228	2,59,632	11,41,218	1,67,50,148	6.37

The realizations from the duty on Kohat salt are included in excise duty, and the sum received by the British Government as its share of the duty realized on Mandi salt is also included, as usual, in excise duty.

Fees, cesses and fines comprise:—(1) all license fees realized in the Internal Branch ; (2) the amount of Hakimi cess levied on salt sold at the Sultampur salt sources; and (3) all miscellaneous collections, including the charge made for filling, loading and consigning through-traffic salt at Warthganj, Sambhar and Pachbadra.

The gross realizations of the year amount to Rs. 1,78,91,366, being less than those of the previous year by Rs. 33,98,164, and less than those of 1891-92 and 1890-91 by Rs. 16,81,238 and Rs. 14,33,173 respectively. The total charges of the year, excluding treaty payments, come to Rs. 11,41,218, and are more than those of the preceding year by Rs. 1,16,085, the increase being caused by the nearly total-suspension of salt manufacture at Sambhar in 1892-93 owing to bad weather and the flooded condition of the lake. The total charges are less than those of 1891-92 and 1890-91 by Rs. 45,033 and Rs. 44,271 respectively. The net revenue of the Department is less than in 1892-93 by Rs. 35,14,249 ; than in 1891-92 by Rs. 16,36,205 ; and than in 1890-91 by Rs. 13,88,902. The prominent cause of this great falling off of revenue is the failure of manufacture at the Sambhar lake in 1892-93 owing to floods and the unfavourable weather which prevailed in almost every month of the year, and the consequent exhaustion of stocks. In July 1893 stocks

Figures reviewed.

GENERAL REVIEW.

having fallen to barely four months' supply, the price of Sambhar salt was raised from $2\frac{3}{4}$ annas to $5\frac{1}{2}$ annas a maund; but this increase having failed to check sales adequately, the price was further raised to 8 annas a maund on the 7th September. This latter increase was found effective, as the following comparisons will show:—

In 1892-93, from 1st April to 6th July: price			
$2\frac{3}{4}$ annas, sold maunds	...	...	12,98,763
In 1893-94, for same period: price $2\frac{3}{4}$ annas,			
sold maunds	...	...	10,97,717
In 1892-93, from 7th July to 6th September:			
price $2\frac{3}{4}$ annas, sold maunds	...	...	4,00,965
In 1893-94, for same period: price $5\frac{1}{2}$ annas,			
sold maunds	...	...	3,64,195
In 1892-93, from 7th September to 31st March:			
price $2\frac{3}{4}$ annas, sold maunds	...	...	34,09,873
In 1893-94, for same period: price 8 annas,			
sold maunds	...	...	13,33,229

There was also a small falling off in the quantity of Punjab Mines rock salt that paid duty, and a falling off in Sultānpuri and saltpetre salt as well. On the other hand, in Didwana and Pachbadra sales large increases occurred, which, assisted by Baragara salt from the Bombay Presidency, enabled these salts to supply the place of Sambhar to a large extent. Owing to the falling off in the receipts at Sambhar, the percentage of charges on revenue for the Department as a whole has risen from Rs. 4·81 in 1892-93 to 6·37 in 1893-94.

General explanation of the difference between Departmental figures and those brought to account by the Comptroller, India Treasuries.

2. The adjustment of the accounts of the Northern India Salt Department for the year 1892-93 between this office and the Comptroller of India Treasuries was satisfactorily completed on the 4th December 1893. Under receipts the Comptroller's accounts show more than the accounts of this Department by Rs. 1,775 owing to that amount, realized as excise duty on salt at Quetta, having been erroneously included in the Comptroller's accounts as revenue of this Department. The accounts of the year having been finally closed, this amount cannot further be adjusted. The charges for the year show no difference. The adjustment of the accounts for the year 1893-94 has not yet been effected.

Strength and variations of establishment.

3. The accompanying table shows the strength of the establishment during the year under report and the preceding year and the variations in the number of officers and men employed in each division:—

Division.		1892-93.		1893-94.		Difference.	
		Number of officers.	Number of men.	Number of officers.	Number of men.	Number of officers.	Number of men.
Central Office	...	2	26	2	26	...	...
Punjab Mines	...	27	953	27	954	...	+ 1
Kohat "	...	8	244	8	244	...	...
Mandi "	...	3	15	3	15	...	...
Delhi Salt Sources	...	5	188	5	188	...	...
Sambhar Lake	...	31	352	31	353	...	+ 1
Didwana Salt Source	...	4	72	4	72	...	...
Pachbadra "	...	9	233	8	234	- 1	+ 1
Falodi "	...	1	7	1	7	...	...
Internal Branch	...	68	419	68	415	...	- 4
Total	...	158	2,509	157	2,508	- 1	- 1

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

Three English clerks were transferred from the Internal Branch, *viz.*, one each to the Punjab Mines, Sambhar and Pachbadra Assistant Commissioners' Offices to meet the press of work caused by the increase of through-traffic business in those offices; one Superintendent, whose appointment was supernumerary in the Pachbadra Division, was absorbed; and one supernumerary Vernacular clerk's appointment in the Internal Branch was also absorbed, the net result being a decrease of one officer and one subordinate in the strength of the Department.

GENERAL REVIEW.

To complete the reductions of establishment recommended by the Finance Committee, one English clerk remains to be absorbed, and the post of Personal Assistant to the Commissioner, now held by Mr. Siddons, will be held in future, as soon as Mr. Siddons can be provided for, by a Superintendent. But as, until then, there is one Superintendent less and one Assistant Commissioner more than the schedule, there is numerically only one appointment, that of English clerk, more now than the fixed sanctioned strength of the Department.

Appointments remaining to be absorbed.

4. The total quantity of salt issued by the Northern India Salt Department during the year was maunds 74,72,294 as compared with maunds 88,97,261 in 1892-93, being a decrease of maunds 14,24,967. As compared with 1891-92 and 1890-91, the decreases amount to maunds 8,53,600 and maunds 5,09,366 respectively. A comparative detail of the issues of the past two years is subjoined:—

Issues of salt.

	1892-93.	1893-94.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Full duty paid ...	79,19,313	65,01,965	...	14,17,348
Issued to Native States free of duty ..	2,12,061	2,08,408	...	3,653
Issued free of price and duty ...	17,410	37,610	20,200	...
Kohat salt (paying duty at a special rate).	6,23,981	5,90,285	...	33,696
Mandi salt (ditto ditto) ...	1,24,496	1,34,026	9,530	...
Total ...	88,97,261	74,72,294	29,730	14,24,967

Out of the quantity (maunds 65,01,965) of full duty paid salt issued during the year, maunds 27,90,141 were Sambhar salt; maunds 20,72,620 were Punjab Mines rock salt; maunds 66,468 were issued at the Sultanpur Salt Works; the issues of Didwana salt were maunds 4,57,491, and of Pachbadra salt maunds 10,59,268. Finally, maunds 55,977 of saltpetre salt were issued. The issues of Sambhar salt fell off as compared with those of 1892-93 by maunds 23,14,460, or 45.34 per cent. Punjab Mines rock salt issues experienced a slight falling off of maunds 33,821; and the issues of Sultanpuri salt fell off by nearly half, though the high price of Sambhar might have been expected to stimulate the Sultanpuri salt trade. The actual decline was from maunds 1,24,181 in 1892-93 to maunds 66,468 in 1893-94. The issues of Didwana and Pachbadra were greatly increased by the high price and the scarcity of Sambhar salt, and were respectively maunds 2,79,068 and 7,30,005 more than in 1892-93. In Falodi salt there were no full duty paid transactions. The issue of saltpetre salt from refineries decreased by maunds 17,504. The issues of Mandi salt were larger by maunds 9,530 and of Kohat salt smaller by maunds 33,696 than in 1892-93. The causes of each of these variations, so far as they are known, will be explained later

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

GENERAL REVIEW.

Details of issues of salt free of duty and free of price and duty.

on in this report when the manufacture, sale, realizations and trade of each kind of salt come to be dealt with.

5. Details of the issues during the past two years of salt free of duty and free of price and duty are given in the following table:—

Salt free of duty.					Salt free of price and duty.				
Source from which issued.	State to which issued.	Amount to which State is entitled.	Issues		Source from which issued.	State to which issued.	Amount to which State is entitled.	Issues.	
			1892-93.	1893-94.				1892-93.	1893-94.
		Mds.	Mds.	Mds.			Mds.	Mds.	Mds.
Didwana ...	Jodhpur	2,25,000	44,795	43,408	Sambhar ...	Alwar ...	1,000	1,000	...
Pachbadra ...			1,50,000	1,45,000		Bhar'pur	1,000	1,000	...
Falodi ...			12,266	15,000		Dholepur ...	300	...	300
Total, Jodhpur	...	...	2,07,061	2,03,408	Sambhar ...	Jeypur ...	7,000	...	14,000
Sambhar ...	Rampur ...	6,000	5,000	5,000		Kerowli	50	50	...
						Kishengarh	50	50	50
						Kotah ...	300	300	...
Sambhar ...	Rampur ...	6,000	5,000	5,000	Lawa ...	10	10	10	
					Jodhpur ...	14,000	14,000	12,250	
					Jodhpur ...	10,000	...	10,000	
Sambhar ...	Rampur ...	6,000	5,000	5,000	Pachbadra ...	Udeypur ...	1,000	1,000	1,000
GRAND TOTAL...	...	2,31,000	2,12,061	2,08,408			34,710	17,410	37,610

Out of a total quantity of maunds 2,25,000, which the State of Jodhpur is entitled to receive annually free of duty, it received this year maunds 2,03,408, allowing maunds 21,592 to lapse. Last year, that is in 1892-93, it took maunds 2,07,061, and maunds 17,939 lapsed. During both years conditions were very favourable for the transport of produce in Marwar, and the result is seen in the much larger issues of salt for internal consumption than in the two previous years, when the lapses were very large, viz., maunds 78,904 in 1890-91 and maunds 75,813 in 1891-92. So far as can be ascertained, none of the duty free salt issued for consumption in Marwar is allowed to cross the border into other Native States. This matter is constantly kept in view.

Besides Jodhpur, the State of Rampur is the only other State which receives salt free of duty on payment of the price only. It is entitled to maunds 6,000 annually, and drew maunds 5,000 in 1893-94.

The total annual issue of salt, free both of price and duty, authorized by the salt agreements, is maunds 34,710. In 1892-93 only maunds 17,410 were drawn, leaving an undrawn balance of 17,300 maunds. During the year under report the total amount drawn is maunds 37,610. The Durbars of Alwar, Bhartpur, Kerowli, and Kotah have left their allowances for the year undrawn, and Jodhpur has only drawn maunds 12,250 out of the maunds 14,000 allowed from Sambhar. The Durbars of Dholepur, Kishengarh and Udeypur and the Thakur of Lawa have drawn their authorized allowances, and the Marwar Durbár has drawn the annual amount allowed to be supplied from the Pachbadra salt source. The Jeypur Durbár has drawn in 1893-94 the allowance of two years, viz., maunds 7,000 for that year and another 7,000 maunds, being the arrears due for 1892-93.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

No half duty salt is now issued. The Bikanir Durbár was the only one entitled to receive that concession up to a limit of maunds 20,000 annually, and by an arrangement come to some years ago, and already repeatedly explained, salt sold for consumption in Bikanir is now issued on payment of full duty, one-half of this duty being subsequently refunded by this Department to the Durbár. This arrangement continues to work well. The sales declared for Bikanir in 1893-94 amounted to maunds 13,396, being maunds 6,604 less than the amount on which half-duty might have been obtained. The half-duty already paid to the Durbár through the Comptroller amounts to Rs. 10,140, and the remaining sum due, viz., Rs. 6,605, is under adjustment.

GENERAL REVIEW.

6. The following statement shows in detail the sums annually payable under the salt treaties and agreements to the Native States in Rajputana and Central India and to Bahawalpur, and the amounts that were actually paid in the year under report. The amount payable in 1893-94 is Rs. 30,11,066-2-5, and the amount paid is Rs. 30,76,390-14-1. The latter sum includes Rs. 64,500 paid in 1894-95 to the Udeypur Durbár as follows:—Arrears on account of 1892-93, Rs. 24,253, and paid in advance on account of 1894-95, Rs. 40,247. Rs. 825, arrears on account of 1892-93, were also paid in the year under report to the Senior and Junior Branches of Dewas. For the purpose of balancing the account, it must also be explained that only the round sum of Rs. 84,753 was paid as royalty to the Jeypur Durbár, leaving 4 annas and 4 pies unpaid:—

Treaty payments.

State.	Article of treaty or agreement.	Amount payable.			Amount paid.			Remarks.
		Rs.	a.	p.	Rs.	a.	p.	
Jeypur	XI. Old Treaty, Sambhar	2,75,000	0	0	2,75,000	0	0	
	II. Agreement	4,00,000	0	0	4,00,000	0	0	
	VII. "	11,000	0	0	11,000	0	0	
	VIII. "	2,309	2	7	2,309	2	7	
Jodhpur	XI. Old Treaty, Sambhar	1,25,000	0	0	1,25,000	0	0	
	XI. Old Nawa Gudha	3,00,000	0	0	3,00,000	0	0	
	VI. Agreement	3,91,800	0	0	3,91,800	0	0	
	VII. "	19,595	5	3	19,595	5	3	
Udeypur	X. "	1,25,000	0	0	1,25,000	0	0	
	IV. "	12,900	0	0				
	V. "	35,000	0	0	2,68,650	0	0	Rs. 40,247 paid in advance for 1894-95.
	VI. "	1,56,250	0	0				
Ulwar	VII. "	1,25,000	0	0	1,25,000	0	0	
Kishengarh	VII. "	25,000	0	0	25,000	0	0	
Bikanir	VI. "	6,000	0	0	6,000	0	0	
Bhartpur	VII. "	1,50,000	0	0	1,50,000	0	0	
	Foreign Department No. 1271, dated 14th June 1879.	500	0	0	500	0	0	
	IV. Agreement	1,800	0	0	1,800	0	0	
	Government of India, Financial Department, No. 2905, dated 21st August 1884.	9,000	0	0	9,000	0	0	
Bahawalpur	VI. Agreement	80,000	0	0	80,000	0	0	
Lawa	V. "	700	0	0	700	0	0	
Dholepur	VII. "	60,000	0	0	60,000	0	0	
Gwalior	VII. "	3,12,500	0	0	3,12,500	0	0	
Dattia	VII. "	10,000	0	0	10,000	0	0	
Bundi	IV. "	8,000	0	0	8,000	0	0	
Tonk	IV. "	20,000	0	0	20,000	0	0	
Bhopal	II. "	10,000	0	0	10,000	0	0	
Jaora	II. "	2,500	0	0	2,500	0	0	
Sitamanu	II. "	2,000	0	0	2,000	0	0	
Ratlam	II. "	1,000	0	0	1,000	0	0	
Kotah	IV & V "	19,175	0	0	19,175	0	0	
Kerowli	I & V "	5,000	0	0	5,000	0	0	
	Foreign Department No. 222 J.P., dated 18th April 1882.	694	15	0	694	15	0	
	Carried over	27,02,724	6	10	27,67,224	6	10	

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GENERAL REVIEW.

State.	Article of treaty or agreement.	Amount payable.	Amount paid.	Remarks.
		Rs. a. p.	Rs. a. p.	
	Brought forward ...	27,02,724 6 10	27,67,224 6 10	
Shahpura ...	IV. Agreement ...	5,000 0 0	5,000 0 0	
Jballawar ...	IV & V " ...	7,250 0 0	7,250 0 0	
Istamriārdārs and Jāgirdārs of Ajmere	Foreign Department No. 1271, dated 14th June 1879.	4,178 0 0	4,178 0 0	
Indore ...	Supplementary article to clause 2 of agreement.	61,875 0 0	61,875 0 0	
Dewas (Senior branch)	" " " ...	412 8 0	825 0 0	Rs. 412-8-0 paid on account 1892-93.
Dewas (Junior ")	" " " ...	412 8 0	825 0 0	
Saī'ana ...	" " " ...	412 8 0	412 8 0	
Narsingarh ...	" " " ...	618 12 0	618 12 0	
Rajgarh ...	" " " ...	618 12 0	618 12 0	
Samphar ...	Foreign Department No. 501, dated 4th January 1884.	1,450 0 0	1,450 0 0	
Thakur of Kaitania	Foreign Department No. 846, dated 15th May 1884.	105 0 0	105 0 0	
Royalty payable to Jeypur.	XII. Old Treaty ...	84,753 4 4	84,753 0 0	4 annas 4 pies short paid.
Royalty payable to Jodhpur.	XII. " ...	1,41,255 7 3	1,41,255 7 3	
	Total ...	30,11,066 2 5	30,76,390 14 1	

Financial result of all salt agreements.

7. The next statement has been prepared to show the financial results for the year of the Sambhar lake treaties and the salt agreements entered into with the Native Durbars when the Rajputana salt sources were leased and the Inland Customs line was abolished. The sales of salt for which credit has been taken are those actually declared at the salt sources to be for places in Native territory at the time of issue of rawannahs:—

CREDITS —	Rs.
Price of 5,48,679 maunds of Sambhar salt at an average of 5-46 annas per maund...	1,87,237
Duty on 5,48,304 maunds at Rs. 2-8-0 per maund	13,70,760
" " 375 maunds at Rs. 1-4-0	468
Price of 1,02,744 maunds of Didwana salt at 1 anna per maund	6,421
Duty on 48,429 maunds at Rs. 2-8-0 per maund	1,21,073
" " 10,907 maunds at Rs. 1-4-0	12,634
Price of 2,12,749 maunds of Pachbadra salt at 1½ annas per maund	19,945
Duty on 81,327 maunds at Rs. 2-8-0 per maund	2,03,318
" " 2,114 maunds at Rs. 1-4-0	2,642
Price of 15,000 maunds of Falodi salt at 3 annas per maund	2,813
Average cost for the three years ending 31st March 1879 of the abolished Customs line	8,30,506
Total	27,58,818
DEBITS —	
Fiscal liabilities in 1893-94 to Native States under salt agreements	20,85,057
Share of Sambhar lake treaty payments for 1893-94 calculated on the quantity of salt sold from Sambhar for consumption in Native States	1,81,773
Shares similarly calculated of—	
(1) Sambhar lake, fixed and contingent charges	55,723
(2) Fixed and contingent charges of the Didwana salt source	4,799
(3) " " Pachbadra	22,275
(4) " " Falodi	6,515
Total	23,50,142
Credit balance	4,02,676

The credit balance for the year under report is Rs. 4,02,676. It amounted in 1892-93 to Rs. 11,34,112; but in that year the sales of Sambhar salt were abnormally large, whereas this

year, owing to the failure of manufacture, exhaustion of stocks and high prices, the issue of Sambhar salt for consumption in Rajputana and Central India is less than it has been for many years past.

GENERAL REVIEW.

8. Officers of the Department were deputed during the year into Udeypur to visit the salt tracts and closed salt works in that State. The report made was on the whole satisfactory. Very few indications of salt manufacture were discovered, and the observance of the salt agreement is much more effective than it was last year. The Sargot and Kuchawan salt jhils were also periodically visited, as also was the salt lake at Kachor-Rewasa, and satisfactory reports were received regarding them. The khar tracts and soda factories in Jeypur were also visited with the same results. No other deputations were sent into Native States during the year. Owing to the condition of the tracts at the close of the rainy season it was not deemed necessary to have them inspected this year. Ever since the salt agreements were made, the Native Durbárs have, with few exceptions, effectively suppressed illicit salt manufacture in their respective territories.

Deputation of officers to inspect salt-producing tracts in various Native States.

9. Detailed information and statistics, completed to the close of 1892-93, were furnished last year regarding the working of the system for the collection of Northern India salt revenue by post offices. It will be remembered that whereas prior to the 1st of October 1892 the salt revenue had been collected for this Department free of charge, from that date a fee of 8 annas per 100 rupees was imposed as a charge on traders for the service rendered. The result of the levy of this charge was that after the 1st of October 1892 the post offices were very little resorted to, the total collections by the post offices in the first half of 1892-93 (the free-of-charge period) being Rs. 43,66,346, and in the latter half of that year Rs. 6,36,065. The following comparative abstract shows how the system has worked in 1893-94 and in the three preceding years. In the year just ended only 18 post offices were resorted to to receive the duty and price due upon maunds 19,336 of Punjab Mines rock salt; 34 post offices collected the price and duty upon maunds 52,241 of Sambhar salt; and 12 post offices performed the same service for maunds 7,970 of Pachbadra salt. The total summed up for the entire Department is 64 post offices employed against 286 in 1892-93, maunds 79,547 paid for against maunds 19,68,234 in 1892-93 and maunds 32,25,360 in 1891-92, and Rs. 2,21,267 collected against Rs. 50,02,411 in 1892-93 and Rs. 84,99,787 in 1891-92. In these three years the treasuries and sub-treasuries in Upper India collected revenue for this Department on through-traffic salt as follows: In 1891-92 Rs. 27,13,380, in 1892-93 Rs. 81,58,732, and in 1893-94 Rs. 1,08,03,988.

Receipt of excise duty and selling price of through-traffic salt at post offices.

Year.	Punjab Mines rock salt.			Sambhar salt.			Pachbadra salt.			Total.		
	Number of post offices utilized.	Maunds of salt.	Realizations.	Number of post offices utilized.	Maunds of salt.	Realizations.	Number of post offices utilized.	Maunds of salt.	Realizations.	Number of post offices utilized.	Maunds of salt.	Realizations.
		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.
1890-91	129	13,88,279	38,79,157	145	13,99,229	39,05,971	10	2,437	6,390	284	27,89,945	74,91,518
1891-92	131	14,92,249	38,42,075	152	17,32,791	46,56,877	3	320	835	286	32,25,360	84,99,787
1892-93	112	8,44,235	19,81,949	169	11,22,016	30,15,418	5	1,933	5,044	286	19,68,234	50,02,411
1893-94	18	19,336	50,198	34	52,241	1,50,272	12	7,970	20,797	64	79,547	2,21,267

GENERAL REVIEW.

Receipt of excise duty and selling price of through-traffic salt by station masters on the Indian Midland Railway.

10. Throughout the year those railway stations on the Indian Midland Railway at which there are neither Government treasuries nor sub-treasuries nor authorized post offices continued, in accordance with the proposals of the Agent of the Railway, which were sanctioned by the Government of India in letter No. S. R. 5111 of the 21st December 1892, to collect salt revenue free of charge for this Department on Punjáb Mines rock salt, Sambhar, and Pachbadra salt sold on the through-traffic system. The scheme under which the revenue is thus collected and accounted for and the salt made over to the owners by the Indian Midland Railway has worked entirely satisfactorily, and may be permanently retained as a part of the system under which through-traffic salt is sold in Northern India. The scheme came into operation on the 1st of May 1893, and in eleven months the following quantities of through-traffic salt have been sold by this means:—

				Mds.	Srs.
Punjáb Mines Rock salt	...	...	...	12	20
Sambhar salt	...	...	...	27,623	20
Pachbadra salt	...	...	...	12,740	0
			Total	40,376	0

Punjáb Mines rock salt is at present very little used in the country traversed by the Indian Midland Railway. The transactions in Sambhar salt would have been larger had it not been necessary to raise the price of this kind of salt from 2½ to 8 annas a maund in September last. The effect of this increase was to diminish the sale of Sambhar salt by about two-thirds all over Northern India. It is expected that the through-traffic sales of Sambhar and Pachbadra salt together through the agency of the Indian Midland Railway will not be less than one lakh of maunds per annum now that the price of Sambhar has again been reduced to 4 annas a maund.

REVIEW BY SECTIONS.

11. Full details of the receipts and charges and the net revenue of each section or division of the Department are given separately in the following paragraphs:—

CENTRAL OFFICE.

The total charges, fixed and contingent, of the Central Office for the year 1893-94 and three preceding years are as here shown:—

				Fixed. Rs.	Contingent. Rs.	Total. Rs.
1890-91	...	...	...	64,494	17,735	82,229
1891-92	...	...	...	66,849	17,411	84,260
1892-93	...	...	...	62,997	14,613	77,610
1893-94	...	...	...	71,431	13,839	85,270

Increase in fixed.

The fixed charges of the year under report include a payment of Rs. 4,473 to the Commissioner, Deputy Commissioner and Personal Assistant to the Commissioner as exchange compensation allowance. The increase in the fixed charges of 1893-94 is further accounted for by Mr. Patterson having been on furlough for seven months in 1892-93 and the acting officers having drawn less than the full pay of the appointment. The pay drawn by the Deputy Commissioner is less in 1893-94 than in 1892-93 by Rs. 308, as in the latter year he also officiated as Commissioner for 19 days. The Personal Assistant to the Commissioner's pay and allowances are more than in 1892-93 by Rs. 1,113, as in 1893-94 the permanent incumbent went on privilege leave and the officer appointed to replace him also drew pay and acting allowances in the Central Office. The salaries of clerks and servants together have decreased by Rs. 201 owing to transfers and the grant of leave without allowances. Finally, there is a

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

decrease of Rs. 2,450 in 1893-94 owing to a Superintendent having been on deputation in the Central Office for only one month in that year against a period of eleven months in 1892-93.

There is a net decrease in contingent charges of Rs. 774 arrived at as follows :—

Increases : Rs. 137 in service postage labels caused by increased correspondence when the price of Sambhar salt was twice raised in the year ; Rs. 850 in telegram charges owing to the same cause ; Rs. 208 in the clothing grant owing to the whole of the clothing grant (Rs. 5,000) having been expended in the year under report ; Rs. 220 in "miscellaneous" owing to increased expenditure for the carriage of printed forms, &c. *Decreases* :—Rs. 1,427 in travelling allowance owing to the tours being shorter than in 1892-93 ; Rs. 405 in conveyance of tents and records for the same reason ; Rs. 42 in purchase and repairs of tents ; Rs. 269 in house-rent because the Superintendent on deputation in the Central Office drew house rent for eleven months in 1892-93 against one month only in 1893-94 ; Rs. 39 in hot weather charges owing to the season of 1893-94 being cooler than that preceding it ; Rs. 7 in stationery charges regarding which no remark is necessary.

12. The next statement shows the gross receipts, the charges, fixed and contingent, including the cost of the Indus Preventive line, and the net revenue of the Punjab Mines Division for the past and the three preceding years :—

REVIEW BY SECTIONS,
CENTRAL OFFICE.
and decrease in contingent charges explained.

PUNJAB MINES.
Receipts, charges and net
revenue of the Punjab
Mines Division.

Year.	Gross receipts.				Charges.				Net revenue.	Percentage of charges on receipts.
	Salt duty.	Sale price.	Miscellaneous.	Total.	Fixed.	Excavation.	Other contingencies.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91	48,50,703	90,989	57,621	49,99,313	1,47,152	72,645	66,503	2,86,300	47,13,013	5.72
1891-92	49,46,246	92,742	57,279	50,96,267	1,57,158	59,215	82,814	2,99,187	47,97,080	5.87
1892-93	52,66,402	98,739	61,457	54,26,598	1,90,042	62,859	82,980	3,05,881	51,20,417	5.63
1893-94	51,81,550	97,243	59,748	53,38,541	1,69,393	62,717	86,999	3,19,009	50,19,532	5.97

The gross receipts of the division are less than those for 1892-93 by Rs. 87,757, of which amount the following are the details :—There were sold in 1893-94 maunds 20,72,620 of rock salt, or maunds 33,821 less than in 1892-93. Excise duty was less by Rs. 84,552 ; sale price was less by Rs. 1,496, and the miscellaneous receipts were less by Rs. 1,709.

Decrease in gross receipts explained.

The quantity of salt sold, though somewhat smaller (33,821 maunds or 1.6 per cent) than that sold in 1892-93, is considerably larger than the sales of 1890-91 and 1891-92 to the extent, that is, of maunds 1,32,339 and maunds 94,122 as compared with these years respectively ; and in fact has never before been exceeded, except in 1892-93, when maunds 21,06,441, and in 1889-90, when maunds 21,40,981 were sold. The average sales of the five years ending with 1892-93 are maunds 20,24,972, so that the sales of the past year are better than this average, although it includes such exceptionally good years as 1889-90 and 1892-93. This I consider to be satisfactory. The selling price at all the depôts in the division remained unaltered, and continued to be 9 pies per maund as in previous years, with the

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REVIEW BY SECTIONS. PUNJAB MINES.

addition for through traffic salt sold at Warthganj of 6 pies per maund for loading, filling, sewing-up bags and consigning the salt to the purchasers. The slight decrease in miscellaneous receipts is owing to the through-traffic sales having fallen off a little.

Fixed, excavation, and other contingent charges.

Increase in fixed charges explained.

Adverting to charges, there is an increase in fixed items of Rs. 9,351; a decrease in the charges for excavation of salt of Rs. 142; and an increase in other contingencies of Rs. 3,919, all of which will be explained further on. The total charges have increased by Rs. 13,128, and the percentage of charges on revenue for the division has increased from 5.63 in 1892-93 to 5.97 in the past year. The charges for the past year include Rs. 1,711 paid as exchange compensation allowance. The salary of the Assistant Commissioner shows an increase of Rs. 581 on account of annual increment of salary, and Rs. 656 on account of exchange compensation allowance. The salaries of Superintendents and Assistant Superintendents have increased by Rs. 7,452, viz., on account of exchange compensation allowance Rs. 1,055, and on account of payment of annual increments and transfers of officers of higher or lower grades, according to the exigencies of the service, Rs. 6,397. The pay of English and Vernacular clerks is more by Rs. 264 than 1892-93. The pay of Inspectors and petty officers is slightly more by Rs. 417 owing principally to promotion of Inspectors. The pay of servants and guards only differs by Rs. 19 from the same item in 1892-93, and the charge for the medical establishment of the division is the same in both years.

Differences in contingen- cies explained.

Turning to contingencies, the following remarks explain the differences in each item:—*Increases:* Rs. 279 in traveling allowance, owing chiefly to transfers of clerks made to meet the exigencies of the public service; Rs. 335 in rewards for the seizure of smugglers, due to the increased number of seizures effected on the Indus Preventive line in the Hazara District; Rs. 288 in through-traffic charges. The quantity of through-traffic salt despatched was smaller than in 1892-93; but owing to the increasing difficulty of procuring labour at Khewra, the contractors' rate had to be increased during the year from Rs. 2 to Rs. 2-4-0 per 100 maunds. As the fee levied from traders for filling, loading and consigning through-traffic salt is 6 pies per maund, this charge is still 1.63 pies per maund less than the amount collected. Rs. 753 in miscellaneous charges owing chiefly to the purchase of two new one-ton platform weighing machines for use in the Warthganj depôt and the repairs of the machines in use; Rs. 2,585 in petty construction and repairs. The repairs of buildings and roads cost less than in the year 1892-93, but extra accommodation had to be provided for the staff at Khewra, and the guttering of the corrugated iron shed in which the salt is stored at Warthganj had to be renewed. Three new guard posts had also to be erected for the accommodation of the establishment on the salt range. *Decreases:* Rs. 19 in the cost of conveyance of tents and records. This is a merely trifling difference. Rs. 226 in purchase and repairs of tents owing to no new tents having been purchased in 1893-94; Rs. 40 in house rent and horse allowance owing to no house rent being now paid to the Inspector in charge of the Dera Ghazi Khan beat; Re. 1 in hot weather charges; Rs. 86 in service postage charges owing

chiefly to the Assistant Commissioner of the Division having been for a shorter time on tour than in the previous year; Rs. 2 in telegram charges; Rs. 26 in stationery charges owing to reduction of vernacular correspondence; Rs. 142 in excavation and manufacture. On the subject of the excavation and manufacture of salt detailed information will be found further on.

The following form showing the charges classified under important heads furnishes a detailed comparison of the contingent expenditure, excluding excavation of salt of the Punjab Mines Division, during the past two years:—

REVIEW BY SECTIONS.
PUNJAB MINES.

Detail of contingent expenditure.

Sub-heads of charges.	1892-93	1893-94.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Wagon tramway and mine improvement ...	14,459	13,946	...	513
2. Fresh-water channel ...	1,399	2,813	1,414	...
3. Through-traffic charges ...	39,349	39,637	288	...
4. Petty construction and repairs ...	17,992	19,676	1,684	...
5. Half fine and other rewards ...	235	570	335	...
6. Travelling allowance, purchase and repairs of tents and tour charges.	5,466	5,500	34	...
7. Petty and miscellaneous charges ...	4,080	4,757	677	...
Total ...	82,980	86,899	4,432	513

During the past year the expenditure on improvements in the Mayo Mines amounted to Rs. 4,006, of which the following is a detail:—Elongating tunnels and opening small tunnelling drifts, Rs. 1,223; railing in dangerous pathways, Rs. 98; repairing existing tunnels, Rs. 1,620; draining the Mayo Mines hill and incidental expenditure, Rs. 1,065. The expenditure in 1892-93 under similar heads was Rs. 4,990. The wagon tramway expenditure, which in 1892-93 was Rs. 9,469, amounted in 1893-94 to Rs. 9,940, as follows:—Repairs to rolling stock, Rs. 2,000; repairs to permanent-way and incidental charges, Rs. 5,740; cost of new wheels and new trucks, Rs. 2,200.

The lining of the tunnel known as Thompson's tunnel with masonry sides and log roof was a dangerous piece of work, requiring constant supervision and great care, and the Assistant Commissioner states that it was owing to the exertions of Mr. Money, the Mine Superintendent, that the work was carried through and completed satisfactorily and without accident. The fresh-water channel and protective works in the Khewra gorge cost more than in 1892-93 by Rs. 1,414 owing to heavy floods and a rather bad landslip that occurred in the gorge during the past rainy season. Mr. Bolster, the Assistant Commissioner of the Division, deserves great credit for the prompt and efficient way in which he dealt with these interruptions.

13. The next statement shows the opening stock balance, the quantity of salt excavated, the quantity of salt sold and the closing stock balance at the Mayo Mines during the past and three preceding years:—

Stock balances, production and sales of salt at the Mayo Mines.

Year.	Balance in store at commencement of the year.	Excavation during the year.	Total of columns 2 and 3.	Issued during the year.	Balance in store at close of the year.
	Mds.	Mds.	Mds.	Mds.	Mds.
1890-91 ...	2,87,804	20,49,782	23,37,586	17,47,250	5,90,336
1891-92 ...	5,90,336	19,95,627	25,85,963	18,45,342	7,40,621
1892-93 ...	7,40,621	18,02,348	25,42,969	19,28,669	6,14,300
1893-94 ...	6,14,300	18,19,233	24,33,533	18,83,158	5,50,375

REVIEW BY SECTIONS.
PUNJAB MINES.
Cost of excavation.

And the statement that follows shows the cost of excavation at the Mayo Mines for the same periods:—

Year.	Quantity of salt excavated.	Cost of excavation.	Rate per 100 maunds.
	Mds.	Rs.	Rs. a. p.
1890-91	20,49,782	67,219	3 4 5-63
1891-92	18,95,627	61,195	3 1 3-65
1892-93	18,02,348	59,105	3 4 5-63
1893-94	18,19,233	57,278	3 2 4-50

The opening balance of stock in 1893-94 was maunds 6,14,300; the quantity of salt excavated was maunds 18,19,233; there were delivered out of the mines maunds 18,83,158, and the closing balance was maunds 5,50,375. This latter amount is less than that at the close of the preceding year by maunds 63,925. On this subject and that of the cost of excavation the Assistant Commissioner says:—"12,93,807 cubic feet of salt were excavated in the Mayo Mines during the year; the rate paid per cubic foot, after deductions for marl, being the same as in previous years, viz., $8\frac{1}{2}$ pies. The cost per 100 maunds is a little cheaper than usual owing to an addition to our book stock of 72,595 maunds, which I found present at the close of July 1893, when I had an opportunity of measuring up the stock with greater accuracy than is possible in the ordinary course. Several workings had been finally measured up, and the exact amount due to miners on them being thus known, the quantity of the salt lying excavated that had been paid for, and consequently the stock, could be more closely approximated. By the addition of this quantity of maunds 72,595 to the book stock, the outturn in maunds per 100 cubic foot rose to 140.61 for the year, and hence the cost per 100 maunds fell to Rs. 3-2-4 $\frac{1}{2}$ as against Rs. 3-4-5 $\frac{1}{2}$, the cost previously. The year closed with a stock balance of maunds 5,50,375, which is $2\frac{1}{2}$ lakhs of maunds less than the safe minimum of stock balance fixed by the Commissioner, and maunds 63,925 below the opening balance of the year. The minimum of 8 lakhs of maunds has not been always maintained in other years; but, whenever not maintained, there was good reason for it, as in 1892-93, when a good deal of fever prevailed among the miners, and special, but temporary, conditions existed in the mine which retarded work. This year the cause is of another kind and of a nature that brings us face to face with what has for some years past been foreseen as likely to occur at any moment, and which declared itself unmistakably towards the close of 1893-94. Earlier than that an unusually good harvest and special work, for which high wages were being paid, drew away the class of people who work in the mine, and the miners had reasonable excuse for not being able to increase the quantity of salt excavated; but when this ground for excuse disappeared, and they were pressed to raise the stock to the minimum of 8 lakhs of maunds, one trivial excuse after another was put forward until the true cause became apparent, namely, that they are discontented with the rate they are at present paid for excavation. Since the year closed the lambaridars have petitioned for an increase. The miners have not declined to work, and will not do so, knowing that they will receive fair treatment. They keep pace with the demand, but no longer work with a will as they used to do, when the quantity excavated could at any time have been increased to double the

demand. In a few cases, when the men refused to work, their names were struck off the list; but they considered that as no punishment. Not long ago it was the severest form of punishment that could be inflicted; but the present conditions of the labour market and the rates paid now for ordinary work at and in the vicinity of Khewra have changed all this, and a miner is rather pleased than otherwise to be released from his responsibility to work in the mine, for there is plenty of other work, more healthy, less arduous, and as remunerative to be had in the neighbourhood. The miners do not consider the rate we pay for the excavation of salt to be now fair; and as a matter of fact it is now actually lower than it was half a century ago. Salt mining is skilled work, and as such the rate paid for it up to 1871 was Rs. 4 per 100 maunds of salt passed over the Government scales on delivery to purchasers. The wages of an ordinary coolie was then from 1 to 3 annas a day; 2 to 2½ annas being the ruling rate for able-bodied men, and the only work of any magnitude outside agriculture in the district was that at Khewra connected with the mines and the delivery of salt to purchasers. There was no other market for the labour of the mining community. The rate paid since 1872 is 8½ pies per cubic foot, which represented in 1893-94 Rs. 3-2-4½ per 100 maunds (including, however, Mr. Bolster omits to notice, maunds 72,595 unbooked stock of past years, so that the rate paid was really the same in 1893-94 as in 1892-93, viz., about Rs. 3-4-5½ per 100 maunds.) It is not necessary to enter in this report into the causes which have led to the difference between the cost per 100 maunds now and many years ago. The net result to the miners is that they do now receive less for every 100 maunds of salt produced than they used to previously to 1872. On the other hand, all around them they have all other kinds of labour being paid for at much higher rates than ruled some five years ago; while the development of the Dandot and Pidh collieries and the stone quarries at Sodhi provide more than ample work for all. Their discontent is natural, and now that they have made it the subject of complaint, their claims will be submitted for consideration."

But Mr. Bolster overlooks that the amount paid up to 1871 included the cost of portorage of salt to the outside of the mine; while the rate now paid is for delivery of salt at the loading stations inside the mines, which are almost invariably close to the workings; and further, that in those days the miner had to wait for payment until his salt was sold to traders, whereas now he is paid promptly by the Department on the measurement of the space he has excavated. The miners generally themselves brought the salt to the mine's mouth, helped by their wives and children; but if carriers were hired, they were paid by the miners at the rate of Re. 1 per 100 maunds for the transport of salt from the interior to the mouth of the mine. Moreover, it is on record that the miners were not paid for their labour until a period of from four to eight months had elapsed from their bringing the salt to the mine's mouth. Such was the old system. So far from the miners now receiving less than they did 20 or 25 years ago for the salt they quarry, they really receive considerably more: to the extent certainly of 4 annas per 100 maunds. But that is not the point. The point is that in recent years (within 10 years, that is) since the railway came to Khewra and the collieries were opened, skilled, and chiefly mining, labour has been worth more than before, and we have now to face this fact and

REVIEW BY SECTIONS.
PUNJAB MINES.
Management of the mines.

reckon with it; and if it is found necessary after due enquiry has been made, the rate paid for excavation and delivery at the loading stations inside the mines must be increased.

14. The Mayo Mines as well as the other mines and quarries in the division (Nurpur, Warcha and Kalabagh) continue to be satisfactorily managed by Mr. Bolster, the Assistant Commissioner of the Division.

Accidents in the Mayo
Mines during the year.

15. No fatal accident occurred in the mines or on the tramway during the year, and only four injuries, more or less serious, were sustained. One woman lost part of one of her little fingers from a fall. One man lost a toe from a truck running over it. Two men by the same accident had a forearm and a forearm and hip-bone fractured. This last accident occurred through two men ignorant of how a brake should be applied, taking charge of a full truck of salt at the mine mouth, without the contractor's knowledge, and starting it for the depôt. Instead of applying the brake, they unscrewed it, and the truck ran down the incline of 1' in 35' at great speed. It kept the rails until a very sharp curve was reached, but there left them and bounded over the parapet, clearing 47 feet horizontally and landing 13 feet below the rails in the gorge. The two men stuck to the truck and went over with it. The truck did not upset, but the force of the fall jerked the men into the air and threw them another six and a half feet further forward. One man had to have his arm amputated, probably because he refused at first to go to hospital. The other man was at work again in a fortnight.

Sales and deliveries.

16. The entire sales and deliveries of Punjáb Mines rock salt from the four depôts in the division for the past four years are shown in the following statement:—

Year.					Sales.	Deliveries.	Increase or decrease over sales.
					Mds.	Mds.	Mds.
1890-91	...	...	...	...	19,40,281	18,85,028	— 55,253
1891-92	...	...	...	...	19,78,498	20,08,973	+ 30,475
1892-93	...	...	...	...	21,06,441	20,83,686	— 22,755
1893-94	...	...	...	...	20,72,620	20,68,221	— 4,399

Decrease in sales and deliveries.

The sales are less than those of 1892-93 by maunds 33,821; but, with this exception and that of 1889-90, they are larger than those of any previous year. They exceed those of 1890-91 and 1891-92 by maunds 1,32,339 and maunds 94,122 respectively. The deliveries or clearances are only maunds 15,465 short of those for 1892-93, and at the close of the year the clearances or deliveries of the year only fell short of the sales by maunds 4,399. The average sales and clearances for the past four years, including 1893-94, are maunds 20,24,460 and maunds 20,11,477; so that the sales (maunds 20,72,620) and clearances (maunds 20,68,221) of 1893-94 exceed the average by maunds 48,160 and maunds 56,744 respectively.

17. The following comparative statements show sales and clearances for each of the four depôts of the division for the past two years:—

REVIEW BY SECTIONS.
PUNJAB MINES.
Sales and clearances for
each of the four depôts.

1892-93.				1893-94.			
	Through-traffic trade.	Ordinary trade, excluding Farodi trade.	Farodi trade.	Total.	Through-traffic trade.	Ordinary trade, excluding Farodi trade.	Total.
Sales.							
Warthganj ...	18,21,713	1,24,514	...	19,46,227	18,20,776	72,499	18,93,275
Nurpur ...	...	4,432	...	4,432	...	4,808	4,808
Warcha ...	...	1,10,967	...	1,10,967	...	1,07,271	1,07,271
Kulabagh ...	...	44,815	...	44,815	...	67,266	67,266
Total ...	18,21,713	2,84,728	...	21,06,441	18,20,776	2,51,844	20,72,620
Clearances.							
Warthganj ...	18,05,555	1,16,523	6,591	19,28,669	18,10,486	65,882	18,83,158
Nurpur ...	...	...	4,432	4,432	...	4,614	4,614
Warcha ...	...	1,02,346	5,180	1,07,526	...	5,272	1,09,754
Kalabagh ...	...	40,409	2,650	43,059	...	2,563	70,695
Total ...	18,05,555	2,59,278	18,853	20,83,686	18,10,486	2,38,496	20,68,221

Reviewing these statements, the Assistant Commissioner says:—"Compared with 1892-93, the sales of the division fell off to the extent of 33,821 maunds. This is not a large falling off compared with a year which is the best one on record, and the sales are yet better than the average of the past four years by maunds 48,160, proving that the development of sales which we are accustomed to look forward to from year to year continued uninterrupted.

Falling off explained.

"I am, however, not the less disappointed that a year which in its earlier months was one of great promise should have closed with a falling off, however small. Almost throughout the latter half of the year the sales showed an increase compared with those of 1892-93, in so much that even at the close of February 1894 there was an increase of maunds 53,871; and as the trade in the month of March has hitherto almost invariably been brisk, it was not too much to expect that the sales of 1893-94 would be little, if anything, below 22 lakhs of maunds, and that the year would beat the record. March 1894, however, contrary to what usually happens, was a dull month for the salt trade, and during its course the sales dropped by maunds 87,692 as compared with March 1893, thus converting the comparative increase of maunds 53,871 at the close of February into a decrease of maunds 33,821 in one month. Traders everywhere attribute the depression during March to overstocked markets, and that appears to be the real cause, for on the 31st of March maunds 64,308 of through-traffic salt lay in the Warthganj depôt uncleared, awaiting the arrival of

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bags in which to despatch it; but traders did not require the salt, and hence would not supply the bags to load it into for despatch."

Ordinary sales account for maunds 32,884 out of the entire falling off of maunds 33,821, showing that the through-traffic business done only lost ground to the extent of maunds 937 compared with 1892-93. The ordinary trade sales (that is, the transactions in salt made over at the depôts to the purchasers) of the Warthganj and Warcha depôts show a decrease of maunds 52,015 and maunds 3,696 respectively, while those of the Kalabagh and Nurpur depôts show increases to the extent of maunds 22,451 and maunds 376.

Through traffic and ordinary sales.

18. Comparative figures showing both kinds of trade (through-traffic and ordinary) for the past four years are given below for the whole division:—

			1890-91.	1891-92.	1892-93.	1893-94.
			Mds.	Mds.	Mds.	Mds.
Through-traffic	...	...	16,98,668	17,47,583	18,21,713	18,20,776
Ordinary	...	...	2,41,613	2,30,915	2,84,728	2,51,844
Total	...	...	19,40,281	19,78,498	21,06,441	20,72,620

In 1893-94 the through-traffic business, which is transacted entirely at the Warthganj depôt, amounted to maunds 18,20,776; and comprised 87·84 per cent of the whole trade of the division. For the three previous years the percentages of through-traffic trade similarly are 86·48 in 1892-93 (maunds 18,21,713), 88·32 in 1891-92 (maunds 17,47,583), and 87·54 (maunds 16,98,668) in 1890-91. The sales from Warthganj (through-traffic and ordinary) comprised 91·34 of the whole sales of the division in 1893-94, and 92·39 of the same in 1892-93. The falling off in the rail-borne trade of the Warthganj depôt is due to the railway line having been seriously breached by floods in July 1893 between Khewra and Malakwal. From this cause no salt was removed by railway from the 18th of July to the 10th of August, and in this time the uncleared balance of through-traffic salt awaiting removal increased by a lakh of maunds. When the line was again open for traffic the demand for labourers was so great all over the country to repair damage to houses, &c., caused by the floods, that men could not be procured in sufficient numbers to meet the rush that followed in the depôt. Clearances were delayed; but salt was in great demand, and under these circumstances traders turned to Kalabagh, where their requirements could be met and the salt could be removed by the Mari-Kundian branch of the railway. They could, however, draw on Kalabagh only to a limited extent owing to its greater distance from the important markets. As soon as booking could be resumed, traders therefore returned to the Warthganj depôt; but labour remained scarce, and the demand for salt was much greater than could be promptly met; and at one time the uncleared balance of through-traffic salt rose to maunds 3,92,375. All this undoubtedly checked the sales at the Warthganj depôt, while it stimulated the trade in Kalabagh salt.

19. The total quantity of salt issued or cleared to traders during 1893-94 was maunds 20,68,221; and of this maunds 18,27,888 were despatched by railway, road and river to places inside the Punjáb, Kashmir, Sindh and Beluchistan against maunds 18,66,527 in the previous year. The average quantity delivered inside this area for each of the past five years is maunds 18,10,883: so that the deliveries of rock salt for 1893-94 exceed the average by maunds 17,005. The following are the comparative figures of deliveries within this area during the past five years:—

Year.	By rail. Mds.	By road. Mds.	Total. Mds.
1889-90 ...	16,81,448	2,36,110	19,17,558
1890-91 ...	14,87,521	1,85,909	16,73,430
1891-92 ...	15,63,901	2,05,110	17,69,011
1892-93 ...	16,70,079	1,96,448	18,66,527
1893-94 ...	16,45,078	1,82,810	18,27,888

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Distribution of traffic.

The salt was well distributed over the whole area of the Punjáb. The following are the markets in which important increases of trade occurred:—Amritsar, maunds 3,813; Gurdaspur, maunds 1,363; Pathankot, 4,070 maunds. [This is an important and satisfactory increase, as Pathankot is the railway terminus through which the country (Kangra and Hoshiarpur) is supplied, within which specially taxed salt from the Mandi salt quarries is also consumed]; Jullundur, 11,247 maunds; Phugwara, 7,228 maunds; Doraha, 3,475 maunds; Patiala, 2,170 maunds; Kalka, 2,724 maunds; Ghakkar, 2,856 maunds; Jhang 3,216 maunds; Montgomery, 1,624 maunds; Bhakkar, 3,989 maunds; Nurpur, in Shahpur, 1,663 maunds; Sahawal, 2,923 maunds; Leiah, 3,013 maunds; and Khushalgarh, 2,703 maunds. The only decrease of any importance that occurred was in the consignments to Khushab, a town and railway station on the Jhelum, opposite the civil station of Shahpur, from which the Jhang district used to be largely supplied with salt. The trade to this town fell off during the year by maunds 26,676, a fact which the Assistant Commissioner of the division accounts for by the failure of some of the chief traders of the place (bankers) who financed the salt trade of the town of Khushab with the Warcha salt depôt. The deficiency was supplied from the Warthganj depôt down the river Jhelum direct to the Jhang district.

The direct bookings to Kashmir are small again this year, though somewhat larger than those of 1892-93; but it is believed that the quantity entering that territory is steadily increasing, as would appear from the details for the past two years given below showing the quantity of salt sent to the markets from which Kashmir is supplied with salt:—

	1892-93. Mds.	1893-94. Mds.
Tawi	42,540	41,015
Hasan Abdal	44,529	48,501
Kharian	26,642	21,505
Kothla	200	...
Gujrat	26,872	23,671
Sialkot	1,47,081	1,39,235
Wazirabad	12,200	16,055
Sarai Kala	3,203	2,322
Rawal Pindi	98,127	1,15,210
Hazara	6,414	8,385
Lala Musa	27,754	27,086
Total	4,35,512	4,42,985

The quantity sent into Hazara direct and through Sarai Kala and Hasan Abdal, *viz.*, maunds 59,208, is more by maunds

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5,062 than was sent there in 1892-93, and a portion of this increase may reasonably be held to have been for consumption in the Hazara district north of Abbottabad, out of which tract Kohat salt has been kept by the activity of the Preventive establishment posted between Kirpian on the Indus and Jalgullee north of Oghi.

The quantity of rock salt sent to Sindh, that is, consigned direct to Sukkar (maunds 10,904), is somewhat less than that so booked in the preceding year (maunds 11,373). The consignments to Quetta have increased from 435 maunds in 1892-93 to maunds 1,206 in the year just ended.

The quantity of salt that was *faroded* or warehoused for retail consumption in the villages in the salt range and within the protected area around the salt range was maunds 19,239 in 1893-94 against maunds 18,853 in 1892-93 and maunds 18,748 in 1891-92. The population which procures *faroded* or warehoused salt under the rules for the protection of the salt outcrops and the salt revenue numbers 291,852, and resides in 222 villages and small towns. The increase in the consumption of the salt thus sold is satisfactory.

Deliveries by railway since
1876-77.

20. The following statement shows how the railway has been utilized for the transport of Punjáb Mines rock salt since its opening in 1876-77 :—

Year.	Maunds.	Percentage of the whole trade of the Mayo Mines.
1876-77	56,148	4.90
1877-78	4,95,191	41.72
1878-79	7,51,579	57.61
1879-80	6,61,561	49.80
1880-81	8,11,583	63.71
1881-82	8,66,060	72.11
1882-83	10,72,024	77.62
1883-84	10,76,636	80.82
1884-85	11,98,366	86.30
1885-86	13,45,474	92.37
1886-87	13,32,402	84.76
1887-88	14,58,586	92.90
1888-89	16,06,628	95.42
1889-90	19,35,964	96.79
1890-91	16,99,116	97.24
1891-92	18,03,863	97.75
1892-93	18,82,542	97.60
1893-94	18,53,985	98.45

Distribution of rail-borne
traffic.

21. Details are next given in the subjoined table of the several lines of railway to which the rail-borne rock salt of the Punjáb Mines Division was consigned during the past four years :—

Name of Railway.	Through-traffic.			
	1890-91.	1891-92.	1892-93.	1893-94
	Mds.	Mds.	Mds.	Mds.
North-Western Railway. { To Miani ...	2,50,705	1,72,418	1,61,744	1,54,102
{ Other stations ...	11,79,402	13,34,452	13,69,968	13,75,205
Total ...	14,30,107	15,06,870	15,31,712	15,29,307
East Indian Railway ...	91,179½	99,052½	94,391	99,803
Oudh and Rohilkhanda Railway ...	1,04,056½	1,21,595½	1,20,257	1,25,358
Rewari and Ferozepur Branch of the Rajputana-Malwa Railway.	17,076½	26,183	22,897	18,578
Indian Midland Railway ...	79	125	...	88
Bengal and North-Western Railway.	1,410	1,720	2,357	1,941
Patna-Gaya State Railway.	655	...	...	...
Delhi-Umballa-Kalka Railway ...	...	20,215	33,941	35,411
Total ...	16,44,563½	17,75,761	18,05,555	18,10,486

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Name of Railway.	Ordinary trade.			
	1890-91.	1891-92.	1892-93.	1893-94.
North-Western Railway. ...	54,552	28,202	75,182	43,219
Rewari and Ferozepur Branch of the Rajputana-Malwa Railway. ...	...	...	1,805	280
Total ...	54,552	28,102	76,987	43,499
GRAND TOTAL ...	16,99,115½	18,03,863	18,82,542	18,53,985

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PUNJÁB MINES.
Distribution of rail-borne traffic.

The extent and fluctuations of the trade inside the Punjáb itself have already been commented on. A small increase is apparent in the weight of the consignments sent to stations on the East Indian and the Oudh and Rohilkhand Railways, the increase being maunds 5,412 and 5,101 respectively. It may be thought remarkable that, remembering the high price of Sambhar during the latter half of the year, the quantity of rock salt sent into the North-Western Provinces and Oudh markets did not largely increase; but the fact is well known that the bulk of the rural population in the North-Western Provinces and Oudh does not like rock salt and will not use it, though for the last five months of the year it was considerably cheaper in such markets as Cawnpore, Sháhjahánpur and Bareilly than either Sambhar, Baragara, Pachbadra, Didwana or Sultánpuri salt. In large towns the liking for it is, however, growing by slow degrees, and in Jaunpur, Benares, Fyzabad and Patna it has obtained a firm hold of the markets; and in Jaunpur and Patna particularly it soon will be, if it is not already, the kind of salt most largely consumed. Only 88 maunds of this salt were sent to Indian Midland Railway stations and 1,941 maunds to stations on the Bengal and North-Western Railway last year. The total quantity sent to the North-Western Provinces and Oudh, Bengal, Rajputana and Central India is as follows for the past six years, these figures giving practical proof that no advance has been made on the whole in the use of rock salt in these areas:—

Year	Mds.
1888-89	2,33,826
1889-90	2,66,366
1890-91	2,11,642
1891-92	2,39,962
1892-93	2,17,006
1893-94	2,40,333

22. The through-traffic receipts and expenditure of the Punjáb Mines Division are as follows for the past two years:—

Through-traffic receipts and expenditure.

				1892-93.	1893-94.
				Rs.	Rs.
Receipts	...	...	...	60,814	59,188
Expenditure	...	...	...	39,349	39,637
Profit	...	...	...	21,465	19,551

The receipts consist of a charge of six pies per maund on all through-traffic salt purchased. The expenditure is incurred in receiving, counting, repairing, marking, filling, weighing and sewing up bags, and loading and consigning the despatches indented for. The expenditure amounted to 4·32 pies per maund of salt dealt with.

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PUNJAB MINES.

Sales and deliveries at the
Warcha, Kalabagh and
Nurpur Mines.

23. The following abstract shows the sales and deliveries of salt at each of the salt mines situated at Warcha, Kalabagh and Nurpur during the past four years :—

Year.	Warcha.		Kalabagh.		Nurpur.	
	Sales.	Deliveries.	Sales.	Deliveries.	Sales.	Deliveries.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1890-91 ...	1,09,100	1,08,529	24,300	24,813	4,436	4,436
1891-92 ...	1,24,971	1,26,210	34,285	33,077	4,344	4,344
1892-93 ...	1,10,967	1,07,526	44,815	43,059	4,432	4,432
1893-94 ...	1,07,271	1,09,754	67,266	70,695	4,808	4,614

Kalabagh is the only mine at which the trade for the year has shown any marked improvement, and this, as previously explained, is due to the interruption caused to the trade at Warthganj in July and August 1893 by floods and the breaching of the railway line near Haranpur, whereby the demand was temporarily diverted to Kalabagh for removal by the Mari-Kundian Branch of the Sind-Sagar Railway. The Nurpur Mine is merely kept open for the supply of *farodi* or warehoused salt for the use of the inhabitants of the villages in the protected area surrounding the mine. No change was made in the rates paid for excavation and storage at these three mines during the year. The rate at Warcha and Nurpur is Rs. 3-12-0 per 100 maunds, and at Kalabagh, where the salt has to be carried a long distance from the quarries to the salt depôts, Rs. 4 per 100 maunds. The Warcha Mine continued to receive Mr. Bolster's attention during the year, and it is now safe and in excellent order, and capable, if the necessity should arise, of turning out a greatly increased supply of salt of first class quality.

Indus Preventive Line,
cost of establishment.

24. The following is a comparison of the cost of the establishment maintained on the Indus Preventive line for the past two years :—

Year.			Fixed establishment.	Contingencies.	Total.
			Ks.	Rs.	Rs.
1892-93 ...	...	...	42,907	4,459	47,366
1893-94 ...	...	...	44,399	5,029	49,428

The increase in fixed establishment is due to annual increments to officers falling due during the year and to the transfer to this section of the Punjab Mines Division of certain officers and men of higher grades. The increase in contingencies is due to the larger number of seizures in which rewards were paid effected on the northern part of the line in the Hazara district. The establishment posted here did good work during the year in suppressing the smuggling of Kohat salt from Darband and Amb. The seizures effected will be described when the penal action of the Department comes under consideration further on in this report.

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25. The receipts and charges and the net revenue of the Kohat Mines for the past four years are shown in the accompanying form:—

REVIEW BY SECTIONS
KOHAT MINES.
Receipts, charges and net revenue.

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to maliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91 ...	5,68,430	2,22,922	31,832	26,690	58,522	1,64,400
1891-92 ...	7,51,060	2,94,559	47,430	27,409	74,839	2,19,720
1892-93 ...	6,23,981	2,44,705	47,676	29,070	76,746	1,67,959
1893-94 ...	5,90,285	2,31,484	40,487	28,767	69,254	1,62,230

The quantity of salt sold is less than in 1892-93 by maunds 33,696, and the realizations and charges are also less by Rs. 13,221 and Rs. 7,492. The net revenue is less by Rs. 5,729. Among the fixed charges is included the sum of Rs. 390 paid as exchange compensation allowance.

Figures reviewed.

The Deputy Commissioner of Kohat notes as regards the smaller quantity of salt sold "that the decrease is due to the Cabul trade being disorganized by the heavy import dues levied by the Amir and the more stringent measures he has adopted to realize these dues, as also to a large number of Khattak carriers having been diverted to the grain trade, owners of grain having been anxious to clear out their old stock as soon as possible so that the bumper harvest which is anticipated may not come into competition with it." The latter reason seems to me more likely to be the correct one. The import duty imposed by the Amir is, I believe, a very light one—Rs. 1-8-0 per camel load, or about five annas per maund. This, with the price at the mine and the British duty, would make the cost only 12 annas per maund. I do not believe that under these circumstances so low an import duty would check consumption across the frontier to any extent, especially as there is no other source for salt supply to the independent tribes on our border and to Eastern Afghanistan.

The decrease in the charges for fixed establishment and contingencies occurs almost entirely under petty construction and repairs of buildings and roads. Under this head the outlay in 1892-93 was Rs. 11,934 and in 1893-94 Rs. 5,642.

26. The next statement exhibits the total realizations from Mandi salt, the cost of the establishment maintained at the two mines (Guma and Drang) by the British Government, and the contingent expenditure and the net revenue derived by the British Government and the Raja of Mandi during the year under report and the three preceding years:—

MANDI MINES.
Receipts and charges.

Year.	Total amount realized at one rupee per maund up to 27th January 1888, at Rs. 1-1-6 per maund from 28th January 1888, and Rs. 1-2-0 from 15th September 1889.	Due to British Government at two-thirds of duty, viz., four annas per maund up to 27th January 1888, and five annas per maund from 28th January 1888.	Balance due to Raja.	Charges incurred by the British Government.				Net revenue derived by the British Government.
	Rs.	Rs.	Rs.	Establishment maintained at the mines.	Contingencies.	Total.	Rs.	
1890-91 ...	1,35,159	37,524	97,635	5,845	735	6,580	30,944	
1891-92 ...	1,57,176	43,660	1,13,516	6,341	864	7,205	36,455	
1892-93 ...	1,40,058	38,905	1,01,153	5,903	730	6,633	32,272	
1893-94 ...	1,50,779	41,883	1,08,896	6,945	854	7,799	34,084	

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REVIEW BY SECTIONS. MANDI MINES.

Increase in sales
and expenditure explained.

The revenue received by the Raja is larger than that which he received in the previous year by Rs. 7,743, and the revenue derived by the British Government is also larger by Rs. 2,978. The expenditure disbursed by the British Government has increased by Rs. 1,166, of which increase Rs. 523 was on account of exchange compensation allowance, and the balance on account of a Superintendent of a higher grade being now in charge of the mines. Contingencies increased by Rs. 124 owing to travelling allowance paid to the new Superintendent when he was transferred to the mines in September 1893.

Duty and selling price.

No change took place during the year in the duty levied or in the selling price of the salt. The price of the salt is ten and a half annas a maund and the duty is seven and a half annas, out of which the British Government receives two-thirds (five annas) and the Raja one-third (two and a half annas). Thus out of a total charge of rupee one and annas two, the Raja receives 13 annas and the British Government 5 annas on each maund of salt sold, irrespective of destination.

Sales.

27. The total quantity of salt sold at the mines and the quantity registered for export to British territory and for consumption in Mandi and other Native States in the past four years is as follows:—

Year.					For export to British territory.	For sale in Native States.	Total.
					Mds.	Mds.	Mds.
1890-91	...	...	...	...	71,982	48,095	1,20,077
1891-92	...	...	...	...	84,185	55,527	1,39,712
1892-93	...	...	...	...	73,468	51,028	1,24,496
1893-94	...	...	...	...	77,602	56,424	1,34,026

Destination of Mandi salt.

An epidemic of cholera in Kangra, Kulu and Mandi, and disease among the cattle, injuriously affected the sales last year—that is, in 1892-93. During the year now under report the quantity of salt exported to Kangra was maunds 58,753 against maunds 57,074 in 1892-93; increase, maunds 1,679. The quantity taken into Kulu was in 1893-94 maunds 16,863; in 1892-93 maunds 15,433; increase, maunds 1,430. The exportations to Simla rather more than doubled, being maunds 961 in 1892-93 and maunds 1,986 in 1893-94. The total sales for British territory were maunds 77,602 against maunds 73,468 in the previous year. Turning to Native territory, the sales for Mandi were 3,710 maunds more; the sales for Suket 313 maunds more; for Chamba 149 maunds more; those for Bilaspur maunds 477 more; and those for Rampur Bashahir maunds 747 more than in 1892-93. The total trade to native territory amounted to maunds 51,028 in 1892-93 and to maunds 56,424 in 1893-94—a difference in favor of the year under report of maunds 5,396. The Superintendent reports that out of the quantity registered for Mandi, some 18,000 maunds actually found their way into the British district of Hoshiarpur. This is probable, as it is known that from 15,000 to 20,000 maunds go annually out of the quantity declared for use in Native territory, across the border into Hoshiarpur. On the other hand, the quantity of Punjab Mines rock salt which was booked to Pathankot, the railway terminus for the trade going to Nurpur, Kangra and Mandi, was maunds 4,070 more than in 1892-93, and the Deputy Commissioner noticed

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

during his late tour of inspection to Guma and Drang that the shops in the towns of the Kangra district and in Mandi itself were much better supplied with Punjab Mines rock salt than was the case in former years. In Kangra and Hoshiarpur Mandi salt is principally used for cattle and sheep. It is too impure to be put by human being into their food in the state in which it is quarried, and is either melted and re-crystallised and thus used, or the brine, after it is clarified, is put into the food while it is being cooked. In any case people sufficiently well off prefer Lahori salt, which is pure and can be used in the state in which it is procured at the shops.

The two quarries or mines at Guma and Drang remained open and in working order during the year. It is probable that before long the lower quarry at Drang will be re-opened as being more serviceable than the new or upper quarry, which is not easy to keep open owing to the way in which the land above it is slipping and settling. Nothing of any consequence was done during the year at Guma to enable the new quarry under the bridge to be worked. Consequently the old quarry alone was worked, though it is dangerous in bad weather, and the interruptions from falling stones and *débris* are frequent. The State management of the quarries was satisfactory during the year, and the miners were paid their full wages.

The house for the Superintendent of Salt Revenue at Drang was completed during the year.

28. The next statement exhibits the gross receipts, the fixed and contingent charges, and the net revenue of the Sultánpur Salt Works during the year just ended and the three preceding years:—

Year.	Gross receipts.				Charges.			Net revenue.
	Excise duty.	Hakimi cess.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91 ...	5,88,738	20,417	258	6,09,413	27,910	5,381	33,291	5,76,122
1891-92 ...	4,33,861	14,711	85	4,48,657	25,881	2,816	28,697	4,19,960
1892-93 ...	3,10,453	10,968	209	3,21,630	26,277	5,020	31,297	2,90,333
1893-94 ...	1,66,169	6,307	59	1,72,535	22,987	2,640	25,627	1,46,908

Although for nearly one-half of the year the price of Sambhar salt was 5½ annas, and finally 8 annas a maund, and it might have been thought that Sultánpuri salt, which owes its decline in recent years to the successful competition of cheap Sambhar, would have taken prompt and full advantage of the collapse of the Sambhar trade, the total sales of Sultánpuri salt in 1893-94 amounted to only maunds 66,972 against in 1892-93 maunds 1,32,708; in 1891-92 maunds 1,75,992, and in 1890-91 maunds 2,36,858. The gross receipts amounting to Rs. 1,72,535 are less than those of 1892-93 by Rs. 1,49,095. The receipts from excise duty are less by Rs. 1,44,284; those from Hakimi cess, which is levied on the maundage of salt sold, less by Rs. 4,661, and the miscellaneous receipts less by Rs. 150. The fixed charges are less by Rs. 3,290 owing to the sanctioned establishment not having been maintained at its full strength during the year. The contingent charges are less chiefly because the Pachotra allowance, which is a part of the Hakimi or proprietary cess paid to certain-land owners in the salt-

REVIEW BY SECTIONS.
MANDI MINES.

Quarries worked.

SULTÁNPUR SALT
WORKS.

Receipts, charges and net revenue.

Decreases in fixed and contingent charges explained.

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REVIEW BY SECTIONS. SULTANPUR SALT WORKS.

producing villages, was smaller than in 1892-93. The Hakimi cess itself, out of which the Pachotra allowance is paid, amounted to Rs. 10,968 in 1892-93 and to only Rs. 6,307 in the year under report. The net revenue for the year is less than that for the preceding year by Rs. 1,43,425, or 49·40 per cent. It is also less than the net revenue of 1891-92 and 1890-91 respectively by Rs. 2,73,052 and Rs. 4,29,214, or 65·01 per cent. and 74·50 per cent.

Stocks, manufacture and sales.

29. Statistics of stocks, manufacture and sales of salt at the Sultánpur Salt Works for the past four years are next displayed:—

Year.	Stock at commencement of the year.	Manufactured during the year.	Sold during the year.	Stock in hand at the close of the year.
	Mds.	Mds.	Mds.	Mds.
1890-91	1,01,474	1,90,485	(a) 2,36,858	55,101
1891-92	55,101	1,63,379	(b) 1,75,992	42,488
1892-93	42,488	92,647	(c) 1,32,708	2,427
1893-94	2,427	65,082	(d) 66,972	537

	Mds.
(a) Includes wastage	1,363
(b) Ditto	2,447
(c) Ditto	8,527
(d) Ditto	504

The stock in hand at the opening of the year was maunds 2,427, the manufacture amounted to maunds 65,082, and the sales to maunds 66,972; while the stock balance at the close of the year was maunds 537. These figures deserve comparison with those in the same table for previous years as indicating the state at which these salt works have arrived owing to the indebtedness of the salt-makers, the high cost of making the salt, and its indifferent quality after all is said and done. If there ever was a year when the prosperity of these salt works might have revived, temporarily though it might be, it was the year 1893-94, when Sambhar salt was raised in price from 2½ to 8 annas a maund at the lake, and the stock to supply the markets with was perilously scanty. But instead of rising to the occasion, all that the Sultánpur salt source capitalists and manufacturers could do was to raise their selling prices as high as, and sometimes higher than, the Sambhar rates; while, instead of increasing their manufacture, they made only 65,082 maunds of salt, or less than when their condition seemed hopeless in 1892-93 by maunds 27,565, and less still than in 1891-92 and 1890-91 by a lakh of maunds in one case and a lakh and a quarter of maunds in the other. With proper exertions and at fair prices they could have made after the rains of 1893 and sold at least two or three lakhs of maunds of salt; whereas they actually made less and sold only one-half of the quantity got rid of in 1892-93. It is true that the effort would not have done them much lasting good; for on the 15th of June 1894 the price of Sambhar salt was again lowered; this time to 4 annas per maund. During the year as compared with its predecessor 11 more factories were opened, making a total of 53 against 42. In the year 1888-89 there were 238 factories in active operation and 192 in 1889-90. In the next year there was a fall to 84, and a further fall to 67 in 1891-92.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

30. As regards sales, the subjoined abstract shows that there was, with one exception, a decrease in all directions, namely, to Delhi from maunds 10,683 to maunds 5,067; to North-Western Railway stations from maunds 5,744 to maunds 4,544; to East Indian Railway stations, which includes Cawnpore, from maunds 95,287 to maunds 49,685; to Oudh and Rohilkhand Railway stations from maunds 7,180 to maunds 1,232; and by road carriage to the Kurnal, Gurgaon, Rohtak and Hissar districts from maunds 4,041 to maunds 3,225. The one exception was to places on or near the Pilibhit and Bareilly Railway. There the sales increased from maunds 1,096 to maunds 2,715, a trivial compensation for decreases elsewhere aggregating 59,332 maunds:—

REVIEW BY SECTIONS.
SULTÁNPUR SALT
WORKS.
Distribution of trade by
road and rail.

Distribution of exports.	1890-91.	1891-92.	1892-93.	1893-94.
	Mds.	Mds.	Mds.	Mds.
To Delhi	36,076	15,960	10,683	5,067
To places on and near the North-Western Railway.	3,943	9,119	5,744	4,544
To places on and near the Oudh and Rohilkhand Railway.	8,200	8,881	7,180	1,232
By the East Indian Railway	1,80,465	1,30,180	95,287	49,685
To places on and near the Pilibhit and Bareilly Railway.	144	2,259	1,096	2,715
By the Rajputana-Malwa Railway ...	513	135	...	...
Do. Bewari-Ferozepur Railway ...	190	328	...	...
Do. Delhi-Umballa-Kalka Railway ...	...	...	150	...
By road to places in the Delhi, Kurnal, Gurgaon, Rohtak and Hissar districts.	5,964	6,683	4,041	3,225
Total ...	2,35,495	1,73,545	1,24,181	66,468

31. The selling price of Sultánpuri salt in Cawnpore, to which market 74 per cent. of all the Sultánpur salt sold is consigned, was Rs. 3-5-4 per maund in April 1893 and Rs. 3-9-11 per maund in March 1894. Sambhar salt sold in the first month of the year in the same market at Rs. 3-2-2 per maund, and in the closing month at Rs. 3-8-4. Sultánpuri sold throughout the year dearer than Sambhar; and even when the price of Sambhar was twice raised in the year, the price of Sultánpuri was persistently raised higher owing to the extravagant expectations of the manufacturers. On the other hand, the price of rock salt only varied 2 pies a maund in price comparing April 1893 (Rs. 3-6-6) and March 1894 (Rs. 3-6-8). Similarly Pachbadra and Baragara had variations of 6 pies and 5 pies per maund between the opening and closing rates of the year, thus:—

Selling price at Cawnpore
and at the works.

Pachbadra, April 1893	...	...	Rs. a. p.
Do. March 1894	...	...	3 6 6
Baragara, April 1893	...	...	3 7 0
Do. March 1894	...	...	3 7 8
			3 8 1

It is little wonder, then, that Sultánpuri trade declined, while the sales of rock salt, Pachbadra and Baragara increased. The following abstract shows the prices at the works during the past two years. In the year just ended as much as 12 annas per maund was asked and obtained at the works for Sultánpuri salt. In 1892-93 only 4 per cent. of the salt was sold at the works for 5 annas a maund and upwards. In 1893-94 those prices were obtained for 43 per cent. of the salt sold:—

Year.	One anna to under three.	Three to under four.	Four to under five.	Five to under six.	Six to under eight.	Above eight.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1892-93 ...	33,966	30,574	54,627	2,723	2,291	...	1,24,181
1893-94 ...	2,181	11,118	24,412	6,160	9,657	12,940	66,468

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REVIEW BY SECTIONS.

SAMBHAR.
Receipts, charges and net
revenue.

32. The following statement shows the gross realizations, the fixed and contingent charges, excluding treaty payments, and the net revenue of the Sambhar Division for the year under report and the three preceding years :—

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91 ...	1,06,93,090	9,73,533	30,617	1,16,97,240	1,15,713	2,45,325	3,61,038	1,13,36,202
1891-92 ...	1,14,07,281	7,79,322	38,689	1,22,25,292	1,24,296	2,40,392	3,64,688	1,18,60,604
1892-93 ...	1,27,61,504	8,52,991	47,597	1,36,62,092	1,11,584	96,680	2,08,264	1,34,53,828
1893-94 ...	69,75,353	8,53,395	24,174	79,52,922	1,18,462	1,66,735	2,85,197	76,67,725

Decrease in gross realizations and net revenue explained.

Owing to the failure of manufacture in 1892-93 from the flooded state of the lake and rainy weather unfavourable for the manufacture of salt in almost every month of that year, and the consequent exhaustion of stocks, the selling price of Sambhar salt was raised from $2\frac{3}{4}$ annas to $5\frac{1}{2}$ annas on the 7th of July 1893, and again to 8 annas a maund on the 7th of September 1893, with the object of checking the demand. The result of this measure was that the amount of salt sold fell off by maunds 23,14,460, that is, from maunds 51,09,601 in 1892-93 to maunds 27,95,141 in 1893-94, or 45.29 per cent. The gross realizations, therefore, only amount to Rs. 79,52,922, and are Rs. 57,09,170 less than in 1892-93. The falling off in excise duty amounts to Rs. 57,86,151. In sale price realizations there is an increase of Rs. 1,00,404, because, though so much less salt was sold, for maunds 4,95,980 five and-a-half annas a maund and for maunds 11,81,642 eight annas a maund were realized; whereas a uniform price of $2\frac{3}{4}$ annas a maund was charged in the previous year. The miscellaneous realizations of the year are less than those of its predecessor, because the through-traffic sales fell from maunds 30,27,807 to maunds 15,32,362. The net revenue for the year was less than in 1892-93 by Rs. 57,86,103. The percentage of charges on revenue increased from 1.52 in 1892-93 to 3.59 last year.

Increase in fixed charges explained.

The fixed charges of the year are more than in the one preceding it by Rs. 6,878, out of which exchange compensation allowance accounts for Rs. 2,220. The remainder of the increase is chiefly due (1) to periodical increments of the salaries of Superintendents falling due, and (2) to a larger number of officers being employed in the division during the later months of the year to assist in the manufacture and storage of salt, every effort having been made when manufacture was resumed to replenish the amount of salt in store. The temporary establishment sanctioned to assist in protecting salt in the lake and in store during the dry months of the year cost less than in 1892-93 by Rs. 2,250.

Variations in contingent charges explained.

The contingent charges of the year and the preceding year classified under main heads are compared in the following abstract :—

Item.	Sub-head of contingent charges.	1892-93.	1893-94.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Manufacture ...	52,336	1,36,748	84,412	...
2	Travelling allowance of officers, establishment, conveyance of tents and records, postage, hot weather and stationery charges.	1,902	2,099	197	...
3	Petty construction and repairs ...	8,859	8,509	...	350
4	Through-traffic charges ...	25,176	15,780	...	9,396
5	Other miscellaneous charges ...	8,407	3,599	...	4,808
	Total ...	96,680	1,66,735	84,609	14,554

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

Manufacture charges increased from Rs. 52,336 to Rs. 1,36,748, or by Rs. 84,412. In 1892-93 only maunds 90,666 of salt were made and stored. In the year under report the quantity amounted to maunds 44,51,154. The reason why manufacture charges were so high in 1892-93 in comparison with the small quantity of salt produced in that year is because expensive protective works had to be erected to prevent the kyars and other works and the manufacturing plant from being destroyed by the floods. Under travelling allowances, conveyance of tents and records, purchase of tents, hot weather charges, service postage, telegrams, stationery charges and rewards to smugglers, there are small increases and decreases resulting altogether in a net increase of Rs. 197. Petty construction and repairs of public buildings and roads have decreased by Rs. 350. There is a decrease in through-traffic charges of Rs. 9,396 owing to the greatly diminished sales of the year, and in miscellaneous charges of Rs. 4,808 owing chiefly to the outlay in 1892-93 incurred in purchasing new platform weighing-machines in that year.

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33. The next statement shows the quantity of salt manufactured at Sambhar and the quantity sold in each year since 1871, when the lake was leased from the Jeypur and Jodhpur Durbars:—

Manufacture and sales.

Year.					Quantity of salt manufactured.	Quantity of salt sold.
					Mds.	Mds.
1870-71	...	...	...	...	11,42,039	12,45,892
1871-72	...	...	...	...	14,26,218	11,28,982
1872-73	...	...	...	...	15,85,037	13,13,409
1873-74	...	...	...	...	16,28,999	11,52,870
1874-75	...	...	...	...	24,62,055	10,65,471
1875-76	...	...	...	...	16,21,402	15,91,664
1876-77	...	...	...	...	17,93,541	17,62,494
1877-78	...	...	...	...	59,28,398	26,29,171
1878-79	...	...	...	...	39,98,909	26,70,953
1879-80	...	...	...	...	5,00,328	33,49,916
1880-81	...	...	...	...	29,94,330	30,64,188
1881-82	...	...	...	...	32,90,057	37,20,536
1882-83	...	...	...	...	45,83,770	36,21,659
1883-84	...	...	...	...	71,11,353	36,81,160
1884-85	...	...	...	...	3,76,095	42,99,141
1885-86	...	...	...	...	17,61,290	17,29,406
1886-87	...	...	...	...	67,35,035	37,85,516
1887-88	...	...	...	...	34,97,583	35,45,930
1888-89	...	...	...	...	60,48,159	35,96,049
1889-90	...	...	...	...	20,42,200	36,34,805
1890-91	...	...	...	...	58,93,453	42,82,236
1891-92	...	...	...	...	34,42,109	45,67,912
1892-93	...	...	...	...	90,666	51,09,601
1893-94	...	...	...	...	44,51,154	27,95,141

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It will be seen that whereas 1892-93 was the most unfavourable year for manufacture that we have experienced during the 24 years of our lease of the lake, the year now under report has been on the whole favourable, the outturn of salt being maunds 44,51,154. The season for the production of salt in favourable years begins at Sambhar by about the middle of October, and usually lasts up to the middle or end of June. Such was the case this year. The season of 1893-94 did not close until nearly the end of June 1894, at which period the stock balance of salt in hand, which, deducting sales, was maunds 18,66,903 on the 31st of March 1894 at the close of the official year, had increased to over 52 lakhs of maunds after deducting sales. This is a satisfactory and safe balance to close the working season with, and consequently on the 15th of June 1894 the selling price of Sambhar salt at the lake was, with the approval of the Government of India, reduced from eight annas a maund to four annas a maund, plus in each case a charge of three pies per maund for through-traffic salt made to cover the cost of filling the bags, weighing, sewing-up and loading them and consigning the despatches by railway according to request of the trader. If traders purchase the salt from the stores at the lake and do the filling, sewing-up, loading and booking themselves or through their own local agents, they do not pay this additional fee of three pies per maund.

Details of sales.

34. As regards sales, the subjoined abstract furnishes details for 1893-94 and the three preceding years:—

Year.	1		2	3	4	5
	Sales to purchasers at the lake for removal by road.		Ordinary rail-borne.	Total of columns 1 and 2.	Through-traffic.	Total sales.
	Bunjarahs, &c.	Others (local).				
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1890-91 ...	1,32,920	4,110	22,01,753	23,38,783	19,43,453	42,82,236
1891-92 ...	96,048	3,715	20,12,530	21,12,293	24,55,619	45,67,912
1892-93 ...	1,56,209	4,285	19,21,300	20,81,794	30,27,807	51,09,601
1893-94 ...	1,52,689	3,072	11,07,018	12,62,779	15,32,362	27,95,141

Bunjarah trade.

The Bunjarah carried trade shows only a small decrease of 3,520 maunds—that is, maunds 1, 56,209 in 1892-93 and maunds 1,52,689 in 1893-94. As the trade of the division as a whole fell off by 23 lakhs of maunds, the Bunjarah trade might have been expected to bear a proportionate share of this decrease. That it did not do so is owing to the fact that the Bunjarahs finding fodder and water unusually abundant after the rainy season of 1893, came early in the year and got away their chief purchases before the price was raised. Ordinary rail-borne trade transactions or purchases made at Sambhar by traders or their agents and consigned by themselves fell off from maunds 19,21,300 to maunds 11,07,018, or by 42·38 per cent., and the through-traffic trade declined from maunds 30,27,807 to maunds 15,32,362, or by 49·39 per cent.

Ordinary rail-borne trade.

Through-traffic trade.

Concerning the total decrease of maunds 23,14,460 in the trade of the division, it appears that maunds 2,01,046 occurred

between the 1st April and the 6th July 1893 when the price was $2\frac{3}{4}$ annas a maund, the rate prevailing throughout the whole of 1892-93; a falling off of maunds 36,770 was sustained between the 7th July and the 6th September 1893, when the price had been raised to $5\frac{1}{2}$ annas; and a final falling off of maunds 20,76,644 between the 7th September 1893 and the 31st of March 1894, when the price was eight annas a maund.

REVIEW BY SECTIONS.
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35. It may at this stage be interesting to take note of how the deficiency in the quantity of Sambhar salt supplied to the markets in 1893-94 was made good. The Sambhar sales of 1892-93 were exceptionally large, being maunds 51,09,601, or maunds 5,41,689 more than those of 1891-92, which in their turn exceeded those of any previous year; and it is undoubted that in both those years there was some over-trading in Sambhar salt. If, therefore, we take the average for the past five years ending with 1892-93, we shall probably not under-state the quantity of Sambhar required under normal circumstances to supply the markets with. That average amounts to maunds 42,78,121. The amount of Sambhar sold in 1893-94 is maunds 27,95,141, leaving a deficiency of maunds 14,82,980. To meet this the following increase in the sale of other salts consumed in the same areas and territories as Sambhar salt is consumed in occurred, *viz.*—

Deficiency in the supply of Sambhar made good by other salts.

	Mds.
In Didwana salt	2,77,681
In Pachbadra salt	7,25,005
In Baragara (the increase in which may be reasonably taken to have replaced Sambhar.)	4,10,147
Total ...	14,12,833

Deduct from this the deficiency in Sultānpuri salt sales ... 57,713

and the balance resulting is maunds 13,55,120, or maunds 1,27,860 short of the Sambhar deficit calculated on the average sales of five years. The increase in the price of Sambhar salt raised the price of that salt, and of salt generally in the North-Western Provinces and Oudh markets, by from 5 to 6 annas a maund. My officers, however, informed me that the markets seemed everywhere well supplied whenever they visited them; that they heard no complaints; and that (a sure indication that there was no hardship being experienced) the manufacture of illicit salt, whether direct from salt-earth in the fields or in dwelling-houses or in connection with the manufacture of crude saltpetre, showed no signs of increase during the year. The fact, also, that the population of the North-Western Provinces and Oudh did not take to the use of Punjāb Mines rock salt to any extent even when it was much cheaper than any other in the market shows that the rise in price cannot have pressed heavily. Rock salt is not surpassed by any other in purity, and the disinclination to use it in certain parts of Northern India is simply a matter of taste.

36. The statement attached to this paragraph shows month by month for the past two years a comparison of the prices of the chief varieties of salt sold at Cawnpore, which is the largest salt market in Upper India. Until August 1893 Pachbadra salt did not come into the market, and Baragara not until October 1893; while Didwana salt appeared for the first time in December 1893. In the closing month of the year 1893-94 rock salt from the Punjāb Mines was the cheapest in the market, and the next cheapest in succession were Didwana, Pachbadra, Baragara and Sambhar; but practically the

Comparison of prices of salt at Cawnpore.

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rates of these four varieties were alike. Sultānpuri salt, the most inferior of all, was the dearest:—

Months.	Sambhar salt.		Sultānpuri salt.		Rock salt.		Didwāna salt.		Pachbadra salt.		Baragara salt.	
	Per maund.		Per maund.		Per maund.		Per maund.		Per maund.		Per maund.	
	1892-93.		1893-94.		1892-93.		1893-94.		1892-93.		1893-94.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April ...	3 3 3	3 2 2	3 2 6	3 5 4	3 3 9	3 6 6	...	...	...	...	...	...
May ...	3 3 2	3 2 2	3 3 9	3 4 3	3 4 3	3 5 4	...	...	...	...	...	...
June ...	3 4 6	3 2 0	3 6 6	3 5 9	3 4 9	3 4 9	...	...	...	...	...	...
July ...	3 4 3	3 6 6	3 3 2	3 7 7	3 3 9	3 4 4	...	...	...	...	...	...
August ...	3 3 6	3 6 6	3 0 8	3 7 9	3 2 9	3 7 8	...	...	...	3 6 6	...	...
September ...	3 3 9	3 7 0	3 3 2	3 8 0	3 3 9	3 7 6	...	...	...	3 7 0	...	...
October ...	3 3 4	3 8 7	3 2 2	3 8 11	3 5 4	3 7 8	...	...	...	3 6 6	...	3 7 8
November ...	3 4 9	3 10 0	3 6 5	3 9 0	3 6 5	3 9 2	...	...	...	3 7 10	...	3 7 10
December ...	3 3 2	3 9 1	3 4 3	3 8 10	3 7 8	3 7 6	...	3 7 1	...	3 8 10	...	3 7 11
January ...	3 3 2	3 8 11	3 6 6	3 8 11	3 7 8	3 7 8	...	3 7 8	...	3 7 8	...	3 7 8
February ...	3 3 1	3 8 3	3 3 7	3 8 9	3 9 5	3 6 9	...	3 6 6	...	3 6 6	...	3 7 1
March ...	3 2 9	3 8 4	3 4 3	3 9 11	3 5 4	3 6 8	...	3 6 9	...	3 7 0	...	3 8 1
Average ...	3 3 6	3 6 8	3 3 11	3 7 9	3 5 5	3 6 10	...	3 7 0	...	3 7 3	...	3 7 8

Destination by railway
of through-traffic and
ordinary salt.

37. Owing to the disturbance in the trade caused by two additions in the price of Sambhar salt during the year which had the effect of turning the demand towards other sources, the following statement of Sambhar exports possesses little value as an index of the course of trade. It is, however, inserted according to custom, though it is unnecessary to analyse its details:—

	Quantity of salt carried.				Percentage of increase or decrease.
	1892-93.		1893-94.		
	Mds.	s.	Mds.	s.	
1. Sambhar to Bandikui, Rajputana-Malwa Railway.	1,98,412	20	1,20,712	20	—34.12
2. Sambhar to Ajmere, Rajputana-Malwa Railway	1,12,213	0	49,345	0	—56.03
3. Ajmere to Ahmedabad ditto ...	2,630	0	1,190	0	—43.35
4. Do. to Khandwa ditto ...	3,10,210	0	1,19,537	20	—61.47
5. Bandikui to Delhi ditto ...	3,10,552	0	2,08,137	20	—32.98
6. Do. to Agra ditto ...	4,60,210	0	2,33,113	20	—49.35
7. Rewari to Ferozepur ditto ...	68,314	20	29,007	20	—57.66
8. Achnera to Cawnpore ditto ...	9,24,217	20	6,19,885	20	—32.93
9. Delhi to Lahore, North-Western Railway ...	1,53,025	0	87,506	20	—42.78
10. Delhi to Kalka, East Indian Railway ...	6,272	20	2,585	0	—58.79
11. Delhi to Agra ditto ...	93,267	20	62,457	20	—33.03
12. Agra to Howrah ditto ...	2,52,980	20	1,80,488	0	—28.66
13. Jubbulpore Line ditto ...	1,08,355	0	89,765	0	—17.16
14. Agra and Cawnpore, Jhānsi and beyond to Itarsi, Indian Midland Railway.	4,08,180	20	2,69,958	20	—33.86
15. Oudh and Rohilkhand Railway ...	13,18,365	20	8,90,673	20	—32.44
16. Bengal and North-Western Railway ...	58,438	20	93,542	20	÷8.16
17. Tirhoot State Railway ...	28,047	20			
18. Bengal-Nagpur Railway ...	1,615	0	1,867	20	+15.60
19. Eastern Bengal State Railway ...	872	20	...	...	—100.00
20. Jodhpur-Bikanir Railway ...	...	...	937	20	...
Total ...	48,16,218	20	30,71,070	20	—36.23

Sales, clearances and
uncleared balance.

38. The next statement shows the sales and clearances of rail-borne Sambhar salt month by month for the past year and the uncleared balance at the close of each month. The year opened

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with the very large uncleared balance of maunds 5,00,329 caused partly by some scarcity in the wagon supply at the time, and partly by the traders not being anxious to receive their salt as the markets were overstocked from the heavy purchases of the previous year. The uncleared balance, however, soon fell to not unreasonable proportions; and at the close of the year the amount that was awaiting clearance was only maunds 85,686, or about half the purchases made by traders during the last month of the year. Usually a considerable quantity of the salt shown as uncleared consists of consignments that it suits traders to keep out of the markets for a while, and to ensure this they withhold the tare until they want the salt:—

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Months.	Sales.	Clearances.	Uncleared balance.
	Mds.	Mds.	Mds.
Uncleared balance at the close of March 1893 ...	...	...	5,00,329
" " " April " ...	3,98,936	3,77,298	5,21,967
" " " May " ...	3,44,410	4,55,530	4,10,847
" " " June " ...	3,33,786	4,90,484	2,45,149
" " " July " ...	1,27,499	2,03,590	1,60,058
" " " August " ...	2,20,688	1,96,810	1,92,936
" " " September " ...	1,95,598	2,32,549	1,55,985
" " " October " ...	1,18,001	2,12,789	61,197
" " " November " ...	1,70,208	1,28,629	1,02,776
" " " December " ...	3,14,428	2,35,466	1,81,788
" " " January 1894 ...	3,32,946	2,79,875	2,34,809
" " " February " ...	93,319	2,92,772	35,356
" " " March " ...	1,71,932	1,21,602	85,686

39. Open wagons continued to be supplied by the railway authorities during the year for the removal of salt from the lake at their discretion. No loss to the Government revenue has occurred by their use so far, and the Assistant Commissioner of the Division reports that whenever he was of opinion that salt might be damaged (as, for instance, in bad weather) by the use of uncovered stock, the railway officers have at his request ceased to supply them. The arrangement, therefore, has worked with complete success throughout the year 1893-94. Altogether 15,321 covered wagons and 775 uncovered wagons were supplied during the year.

Use of open wagons.

40. In connection with the through-traffic salt trade of the division the following abstract shows the miscellaneous receipts and charges on through-traffic salt during the past and the preceding years:—

Miscellaneous receipts and charges on through-traffic sales.

	1892-93.	1893-94.		1892-93.	1893-94.
	Rs.	Rs.		Rs.	Rs.
Opening balance ...	50,057	72,183	Sums paid to contractor for cutting, filling and loading of salt.	20,942	12,460
Receipts on 30,27,807 maunds, at three pies per maund.	47,302	...	Paid to Railway Department on account of godown rent.	720	480
Receipts on 15,32,362 maunds, at three pies per maund.	...	23,946	Sealing wax ...	123	...
			Price of twine for sewing.	1,471	725
			Transit charges on bags	229	101
			Other charges ...	1,691	2,014
			Total ...	25,176	15,780
			Closing credit balance...	72,183	80,349
Total ...	97,359	96,129	Total ...	97,359	96,129

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The receipts were very large in 1892-93, but the high price charged for Sambhar salt in the year just ended has diminished them by about half. The expenditure also has fallen off from Rs. 25,176 to Rs. 15,780. The closing credit balance which is brought forward annually has increased from Rs. 72,183 to Rs. 80,349 (reduced to Rs. 70,198 after deducting the debit on Pachbadra through-traffic transactions.) Difficulties stood in the way of erecting during the year just ended a commodious iron shed out of this balance for storing through-traffic bags in to protect them from the weather; but the plans and estimates are ready, and it is hoped that the shed will be built and in use before the end of the current year.

Selling rates of Sambhar salt at the lake during the lease.

41. Details are furnished in the next statement showing the prices at which Sambhar salt has sold at the lake since 1870-71; all prices obtained at ten annas and upwards being placed in one column, as these were not ordinary selling rates, but were rates obtained for the highest qualities of selected salt or for very superior salt put up to auction. During the year under report three rates prevailed, *viz.*,— $2\frac{3}{4}$ annas a maund, from the 1st April to the 6th July; $5\frac{1}{2}$ annas from the 7th July to the 6th September; and 8 annas from the 7th September to the end of the year. The quantities sold in these three periods and at those rates are maunds 11,17,519, maunds 4,95,980, and maunds 11,81,642: total maunds 27,95,141. The average price realized for the whole year was 5.46 annas per maund against 2.67 annas in 1892-93. All the salt sold was of good quality. There were no auction sales held on the lake edge during the year:—

Year.	1	2	3	4	5	6	7	8	9	10	11	Average per maund.
	One anna to two and a half annas.	Two and a half annas to three annas.	Three annas to four annas.	Four annas to five annas.	Five annas to six annas.	Six annas to seven annas.	Seven annas to eight annas.	Eight annas to nine annas.	Nine annas to ten annas.	Ten annas and upwards.	Total	
1870-71	...	...	...	...	...	...	...	...	12,45,692	...	12,45,692	As. 10.00
1871-72	...	...	...	...	3,011	33,353	3,57,869	1,53,002	4,48,057	1,33,699	11,28,942	9.34
1872-73	...	...	...	4,682	...	1,896	76,119	1,77,214	4,63,545	5,83,883	13,13,099	10.75
1873-74	...	...	1,283	...	80	...	5,263	99,183	6,10,491	4,36,666	11,52,879	10.59
1874-75	...	...	699	946	...	...	4,316	1,27,102	4,19,503	5,12,905	10,65,471	10.53
1875-76	...	...	...	...	...	28,819	3,33,739	6,39,979	2,06,702	3,82,425	15,91,664	9.35
1876-77	...	...	...	...	53,511	6,86,565	6,95,472	53,292	71,985	2,01,669	17,62,494	7.91
1877-78	...	...	...	...	2,22,008	2,76,472	13,02,057	3,37,798	1,69,992	3,20,844	26,29,171	8.21
1878-79	...	5,67,552	1,53,505	20,257	9,33,875	1,31,228	2,77,996	91,249	48,964	4,46,327	26,70,953	6.73
1879-80	...	24,74,616	1,20,808	71,919	1,42,478	38,555	1,27,955	10,143	1,75,090	1,88,352	33,49,916	4.74
1880-81	43,247	12,68,180	90,251	3,94,031	4,63,924	1,97,734	1,73,913	1,87,284	1,35,493	1,11,860	30,61,188	5.33
1881-82	2,658	17,62,238	28,719	8,75,064	6,13,076	1,22,707	91,568	73,686	75,284	72,236	37,20,536	4.82
1882-83	37,252	17,84,366	62,885	4,64,602	3,73,541	1,82,677	4,15,844	1,10,124	1,30,444	54,924	36,21,659	5.03
1883-84	...	6,06,803	1,00,906	17,01,056	5,11,822	5,42,685	1,99,170	17,877	1,141	...	36,81,160	5.01
1884-85	30,93,708	23,610	5,622	7,02,143	1,59,728	1,52,562	1,03,408	23,882	9,155	4,023	42,99,141	3.29
1885-86	12,48,101	...	...	...	...	...	4,81,305	...	...	...	17,29,496	4.03
1886-87	...	2,78,932	30,56,777	...	...	...	4,49,507	...	...	...	37,85,516	4.44
1887-88	...	5,10,600	26,79,328	605	3,33,574	21,823	...	...	...	...	35,15,680	4.09
1888-89	...	7,560	25,35,868	6,79,190	3,64,316	9,018	67	...	...	...	35,96,049	4.29
1889-90	...	...	36,68,103	...	1,46,020	20,167	515	...	...	...	38,34,805	4.08
1890-91	7,422	12,97,091	29,74,650	3,073	...	...	...	...	...	...	42,82,236	3.64
1891-92	1,78,600	43,89,312	...	...	...	...	...	...	...	...	45,67,912	2.72
1892-93	4,54,055	46,55,546	...	...	...	...	...	...	...	...	51,09,601	2.67
1893-94	...	11,17,519	...	...	4,95,980	...	11,81,642	...	...	...	27,95,141	5.46

Rainfall.

42. The next statement shows the rainfall at Sambhar for the past ten years; and it will be seen that though the quantity registered was 13 inches less than the unprecedented rainfall of 1892-93, it was nevertheless above the

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average; and in fact has only been equalled once before in 25 years:— REVIEW BY SECTIONS, SAMBHAR.

Year.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.	Number of rainy days.
1884-85	...	0.23	2.84	6.05	1.53	13.63	...	0.32	0.04	0.44	...	...	25.08	46
1885-86	0.04	1.31	3.09	6.12	11.32	0.40	...	1.31	0.05	...	0.03	...	23.67	52
1886-87	...	1.45	0.91	7.95	8.68	1.53	0.47	...	0.71	...	...	...	21.70	47
1887-88	0.05	...	0.35	14.34	7.31	0.98	0.06	...	0.06	0.48	0.73	1.14	25.50	68
1888-89	0.47	...	0.23	4.39	14.19	0.44	0.17	0.44	...	0.34	1.26	0.34	22.27	48
1889-90	0.21	1.53	2.68	5.07	12.65	...	0.01	...	...	...	...	0.54	22.69	50
1890-91	...	...	0.90	3.85	4.11	1.15	0.13	0.01	0.31	0.97	...	0.66	12.09	45
1891-92	0.04	0.25	0.70	3.83	3.79	2.10	0.33	...	...	0.83	0.02	...	11.89	47
1892-93	...	0.60	1.69	10.50	12.24	13.98	...	...	0.09	0.86	0.54	0.31	40.81	69
1893-94	...	2.22	2.34	10.27	6.65	3.83	0.02	1.75	0.12	0.48	...	...	27.68	60

43. The following is a comparative abstract of the varieties of salt manufactured during the past four years:— Manufacture.

Methods of manufacture.	1890-91.	1891-92.	1892-93.	1893-94.
	Mds.	Mds.	Mds.	Mds.
In pans	...	...	...	...
Lake-bed extraction	8,95,246	7,64,367	11,880	19,03,156
Walled enclosures	16,03,219	4,45,567	...	1,047
	33,94,988	22,82,175	78,786	25,46,951
Total	58,93,453	34,42,109	90,666	4,51,154

The outturn of 1892-93 may be left out of the comparison, as, owing to the flooded state of the lake and the showery weather that prevailed almost throughout the year, nothing could be done. But compared with the two years preceding 1892-93, it is evident that good work was accomplished in the year now under report. Pans on the lake edge, in which salt is first produced after the rains and out of which crops are obtained in rapid succession (the salt being somewhat small, though very clean and pure), yielded maunds 19,03,156 against about half that quantity in 1890-91 and 1891-92; and the permanent walled enclosures or kyars, in which the best kind of salt is made, yielded a very fair crop, which by the end of June 1894 (or at the time this report is being written) has exceeded the outturn of each of the two years previous to 1892-93. The extraction of the spontaneously deposited salt in the lake bed, which forms beyond or outside of the pans and kyars, had only begun in 1893-94 just as the year was ending owing to the unenclosed brine in the lake not having up to that time reached a sufficient degree of density. But in April, May and June 1894 the extraction of this kind of salt was very active, and the yield, though not equalling that of 1890-91, much exceeded that of 1891-92. On the subject of the year's manufacture, the Assistant Commissioner of the Division writes:—"The year's manufacture depends almost wholly on the rainfall. When the rainfall is very heavy, as it was in 1892-93, when 40.81 inches were registered, salt formed very late in the season. During 1892-93 manufacture only commenced in February, and during that month and in March only 90,666 maunds were extracted. For the year under report maunds 4,16,898 were extracted in April, nearly all from the kyars or walled enclosures. The extraction was increased to maunds 7,84,734 in May and maunds 6,29,626 in June, though both these months were unusually rainy, as will be seen from the rainfall statement. In July the



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rains began, only maunds 39,923 were therefore extracted in that month and maunds 2,619 in August, and this closed the manufacture of the season. Within the months named no salt had formed in the lake outside of the boundaries of the kyars; and a great deal of the space on which pans are constructed was still under water. The rains of 1893 were over the average, but every effort was made to manufacture as much salt as possible from the kyars, the pans, and the lake. The kyars were filled as early as possible in the season; and as the brine receded from the shore, the space on the lake edge too was covered with pans. All the lake works were, moreover, put into thorough repair as early as possible. The extraction of salt commenced first at Sambhar and at Gudha, where the enclosed brine was dense; and later it was possible to manufacture pan salt at the Japog extremity of the lake, at Nawa, and in the exposed area of the Gudha section. Little lake-salt formed before the year under report closed owing to the excess of water in the lake. The first salt after the rains was extracted in October, and the work increased steadily during the subsequent months. The following abstract shows the quantities of salt extracted during the year up to the setting in of the rains and after the rains had ceased:—

		Kyar salt.	Pan salt.	Lake salt.	Total.
		Mds.	Mds.	Mds.	Mds.
First period ...	...	10,47,365	8,26,436	...	18,73,801
Second period ...	...	14,99,586	10,76,720	1,047	25,77,353
Total	...	25,46,951	19,03,156	1,047	44,51,154

“The year has closed with a good prospect. The kyars contain from 15 to 16 lakhs of maunds of good salt. From the pans 5 or 6 lakhs more will be extracted, and the lake enclosures are expected to give at least 20 lakhs of maunds.” I may add that at the end of June 1894, when the manufacturing season had ended, the quantity of salt that had been brought to store for the whole manufacturing season beginning in October 1893 and ending on the 30th June 1894 was maunds 64,66,818, and that the stock balance in hand on the 30th of June 1894 was maunds 52,47,116. My acknowledgments are due to Messrs. Lyon and Holford, the Assistant Commissioner and Officiating Assistant Commissioner, and to the manufacturing officers under them for their exertions during the season that has ended.

Stocks, manufacture and
issues.

44. The statement next following shows the stocks of salt in hand, the quantity manufactured, including excesses found on clearance, the issues including free deliveries and deficits in heaps cleared, and the closing balances of stock in 1893-94 and each of the three preceding years:—

Year.	Manufacture, &c.				Issues.				Closing balance.
	Opening balance.	Quantity of salt manufactured.	Excesses in heaps cleared.	Total.	Sales.	Free deliveries.	Deficits in heaps cleared.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1890-91 ...	53,95,347	58,93,453	1,87,032	1,14,75,832	42,82,236	24,410	2,20,729	45,27,375	69,48,457
1891-92 ...	69,48,457	34,42,109	2,75,133	1,06,65,699	45,67,912	24,010	2,12,531	48,04,453	58,61,246
1892-93 ...	58,61,246	90,666	40,667	59,92,579	51,09,601	16,410	5,84,443	57,10,454	2,82,125
1893-94 ...	2,82,125	44,51,154	89,788	48,23,067	27,95,141	26,610	1,34,413	29,56,164	18,66,903

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It will be found stated in the preceding paragraph that at the end of June 1894 the balance of stock in hand amounted to maunds 52,47,116. I point this out, as otherwise the smallness of the closing balance of the year 1893-94 (maunds 18,66,903) viewed in connection with the reduction of the selling price of Sambhar salt from 8 annas to 4 annas a maund, with effect from the 15th June 1894, might create uneasiness.

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45. The next statement shows for each year's salt that was sold the excesses and deficits in the heaps cleared during the year. The net result is that 102 heaps were cleared during the year with an aggregate deficit of 1.38 per cent. This is very satisfactory. The heavy rains of 1893 caused considerable wastage in the salt of 1891-92 which was cleared during the year now under report:—

Results of clearances of
heaps.

Years to which heaps belonged.	Cleared during the year under report.	Estimated contents.	Actual outturn.	Excess or deficit.	Percentage of excess or deficit.
		Mds. sr.	Mds. sr.	Mds. sr.	
1891-92 ...	15	9,39,848 37	8,40,681 20	—99,167 17	—10.55
1892-93 ...	4	90,666 13	94,612 20	+3,946 7	+4.35
1893-94 ...	83	22,02,697 4	22,53,293 0	+50,595 36	+2.29
Total ...	102	32,33,212 14	31,88,587 0	—44,625 14	—1.38

46. The statement included in this paragraph, prepared as in previous years, exhibits the financial result of the operations at the Sambhar lake from the beginning of the lease in 1870-71 down to the close of 1893-94:—

Financial result of lease
of the Sambhar lake.

Year.	Quantity of salt manufac- tured.	Total charges, excluding treaty pay- ments.	Sales up to and includ- ing 1890-91.		Credit balance.	1891-92.	
			Maunds of salt.	Realiza- tions.		Maunds of salt.	Realiza- tions.
From beginning of lease to end of 1890-91 ...	Mds. ...	Rs. ...	Mds. ...	Rs. ...	Rs. ...	Mds. ...	Rs. ...
...	6,83,93,295	34,43,379	5,70,71,448	2,02,23,193	1,67,79,814	45,22,735	8,09,592
1891-92 ...	34,42,109	2,49,768	...	...	...	45,177	8,087
1892-93 ...	90,866	1,08,162	...	...	...	...	...
1893-94 ...	44,51,154	1,87,872	...	...	...	...	...
Total ...	7,63,77,224	39,89,176	5,70,71,448	2,02,23,193	1,67,79,814	45,67,912	8,17,679

Year.	Credit balance.	1892-93.		Credit balance.	1893-94.	
		Maunds of salt.	Realiza- tions.		Maunds of salt.	Realiza- tions.
From beginning of lease to end of 1890-91 ...	Rs. ...	Mds. ...	Rs. ...	Rs. ...	Mds. ...	Rs. ...
...	1,75,89,406	20,97,794	3,69,623	1,79,59,029	...	...
1891-92 ...	—2,41,676	30,11,808	5,30,670	2,88,994	91,592	32,026
1892-93 ...	...	...	...	—1,08,162	92,862	32,470
1893-94 ...	...	...	...	...	26,10,687	9,12,845
Total ...	1,73,47,730	51,09,602	9,00,293	1,81,89,861	27,95,141	9,77,341

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Year.	Credit balance.	Total sales.	Total receipts.	Total credit balance.	Treaty payments.	Net credit balance.
	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.
From beginning of lease to end of 1890-91 ...	1,79,59,029	6,36,91,977	2,14,02,408	1,79,59,029	1,40,59,289	38,99,740
1891-92 ...	3,21,020	31,48,577	5,70,783	3,21,020	4,40,401	-1,19,381
1892-93 ...	-75,692	92,862	32,470	-75,692	4,38,421	-5,14,113
1893-94 ...	7,24,973	26,10,687	9,12,845	7,24,973	3,09,518	4,15,455
Total ...	1,89,29,330	6,95,44,103	2,29,18,506	1,89,29,330	1,52,47,629	36,81,701

Year.	Free deliveries.	Excesses and deficits of stock.		Dryage allowance to salt agents.	Estimated balance of stock.
		Excesses.	Deficits.		
	Mds.	Mds.	Mds.	Mds.	Mds.
From beginning of lease to end of 1890-91 ...	4,91,322	21,75,612	63,45,812	39,796	...
1891-92 ...	22,100	10,151	2,81,583	...	...
1892-93 ...	1,750	3,946	...	...	...
1893-94 ...	24,160	85,842	35,246	...	18,66,903
Total ...	5,39,332	22,75,551	66,62,641	39,796	18,66,903

Exclusive of treaty payments, the total receipts exceed the total charges by Rs. 1,89,29,330; and if treaty payments are included, the result is still a net credit balance of Rs. 36,81,701, or more than in the previous year by Rs. 4,79,951. The estimated balance of stock shown in the statement, which in 1892-93 amounted to only maunds 2,82,125, has increased, moreover, to maunds 18,66,903.

DIDWANA. Receipts, charges and net revenue.

47. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Didwana salt source for the past and three preceding years:—

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91 ...	5,76,937	40,038	108	6,17,083	24,442	17,631	42,073	5,75,010
1891-92 ...	4,88,845	28,527	146	5,17,518	25,513	23,095	48,608	4,68,910
1892-93 ...	4,46,057	24,897	83	4,71,037	27,407	19,495	46,902	4,24,135
1893-94 ...	11,43,727	31,306	224	11,75,257	17,967	18,571	36,538	11,38,719

Increase in receipts explained.

The gross realizations, which have been declining since the price of Sambhar salt was reduced to 2½ annas a maund in January 1891, have this year once more very largely increased owing to the price of Sambhar having been raised by stress of circumstances, first to 5½ annas, and ultimately to 8 annas a maund during the year. This gave a great stimulus to the trade at this source, and increased the sales of duty-paid Didwana salt from maunds 1,78,423 to maunds 4,57,491, or by maunds 2,79,068; so that the gross realizations this year exceed those of the previous year by Rs. 7,04,220, or by 149.49 per cent. Excise duty receipts have increased by Rs. 6,97,670 and sale price realizations by Rs. 6,409. There is an increase of Rs. 141 in the miscellaneous collections owing to the imposition more frequently of fines for careless preliminary weighments.

Under fixed charges there is a decrease of Rs. 9,440 owing almost entirely to the posting at this salt source of an Assistant Commissioner of the lowest grade on Rs. 500 instead of the former Assistant Commissioner, who drew the highest pay of his rank, namely, Rs. 800; to the permanent incumbent as Assistant Commissioner having been on leave throughout the year and a Superintendent officiating for him; and to an officiating Assistant Superintendent having replaced the Superintendent. The contingent charges have diminished by Rs. 924, the cause of which is summarized as follows:— Travelling allowances of officers and men have increased by Rs. 255 owing to more frequent transfers and deputations, and the purchase and repairs of tents are more by Rs. 110 owing to the repairs that were necessary during the year. Hot weather charges are less by Rs. 15, the hot weather of 1893-94 having been more temperate than that of the previous year. Postage charges are more by Rs. 29 and telegram charges are less by one rupee. Stationery charges have increased by Rs. 8 because of the increase of the sales. Manufacture charges have fallen off by Rs. 2,437 owing to the very large stock of salt in hand at the beginning of 1893-94 rendering it unnecessary to manufacture salt last year: so that besides excesses discovered in heaps cleared during the year, only maunds 36,673 had to be paid for. This was the quantity for which the Deswals or salt-makers had to be settled up with when manufacture ceased at the end of March 1893 and after the accounts for 1892-93 had been closed. No rewards were paid for the capture of stolen salt or smugglers, while Rs. 20 were so paid in 1892-93. The miscellaneous charges were within two rupees of being the same as in the previous year. The outlay on petty construction and repairs rose from Rs. 798 to Rs. 1,940 because it was found necessary to re-thatch the Assistant Commissioner's and the Superintendent's houses and out-offices, and the hospital had to be rethatched and enlarged somewhat. Refunds, that is payments of half duty to Bikanir under the salt agreement, came to Rs. 13,137 in the preceding year and to Rs. 13,140 in the year just ended—a difference of Rs. 3 only.

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DIDWANA.

Decrease in fixed and contingent charges explain-

48. The Didwana salt source, it is known, is situated in Jodhpur, 40 miles inland from the Kuchawan road railway station on the Rajputana Railway, which is the nearest consigning station for the produce of this salt source. A considerable quantity of the salt sold at the source is conveyed by road carriage (pack-bullocks and camels) to the Kuchawan road station, and thence goes by rail to its destination; while another large portion is conveyed across Bikanir and Shekhawati to Bhiwani, about 170 miles, whence it is either distributed by road to the south-eastern districts of the Punjab or goes by railway through Delhi to the Saharanpur and Muzaffarnagar and other adjacent districts of the North-Western Provinces. This year, owing to the high price of Sambhar salt enabling Didwana dealers to push their salt successfully in all directions, Didwana salt has been more widely distributed than has been the case for many years past; and in addition to having sold more largely in the south-east Punjab districts and the western districts of the North-Western Provinces, it has penetrated to Cawnpore and to all the larger markets in the North-Western Provinces and Oudh in quantities which for Didwana, with its restricted capabilities and its remoteness from railways and other drawbacks, are satisfactorily large. The following

Distribution of fully-taxed salt.

REVIEW BY SECTIONS.
DIDWANA.

statement shows the distribution from the salt source of the duty-paid Didwana salt exported during the past two years:—

					1892-93.	1893-94.
					Mds.	Mds.
By rail <i>via</i> Nawa (Kuchawan road)	...	...	...	...	43,231	2,19,681
„ road to Bhiwani	...	...	...	...	1,00,355	1,70,617
„ „ Hissar	...	...	...	...	1,837	1,248
„ „ Hansi	...	...	...	...	271	...
„ „ Sirsa	...	...	...	...	575	1,362
„ „ Balsamand	...	...	...	...	...	116
„ „ Patiala State (Punjab)	...	...	...	...	74	5,131
„ „ Shekhawati and Jeypur	...	...	...	...	22,647	26,129
„ „ Bikanir	...	...	...	...	9,443	10,907
„ „ Kishengarh	...	...	...	...	...	71
„ „ Jhalrapatan	...	...	...	...	...	335
„ „ Kotah	...	...	...	...	...	20,939
„ „ Tonk	...	...	...	...	...	955
Total					1,78,423	4,57,491

The total increase in the trade, comparing one year with the other, is maunds 2,79,068, out of which the consignments sent to the railway for distribution to the North-Western Provinces and Oudh markets account for maunds 1,76,450. The following show the principal markets and railway stations to which the salt was sent and the quantities they received:—Cawnpore (maunds 4,419), Delhi (maunds 14,144), Deoband (maunds 3,332), Dhampur (maunds 6,616), Fyzabad (maunds 2,313), Hansi (maunds 2,199), Hissar (maunds 2,099), Karnal (maunds 1,571), Nagina (maunds 10,633), Najibabad (maunds 7,829), Muzafranagar (maunds 25,758), Pilibhit (maunds 1,879), and Saharanpur (maunds 5,453). The consignments across country to Bhiwani for consumption in Karnal, Delhi, Saharanpur, Muzafranagar (and Meerut and Bulandshahr this year) account for maunds 70,262. To other places in the Punjab besides Bhiwani, there was a net increase of 5,100 maunds, and to Shekhawati and Jeypur, to that extent taking the place of Sambhar, an increase of maunds 3,492. The trade to Bikanir expanded from maunds 9,443 to maunds 10,907, or by maunds 1,464, and the total exports altogether for the replacing of Sambhar salt to Kishengarh, Jhalrapatan, Kotah and Tonk in Rajputana amounted in 1893-94 to maunds 22,300. No Didwana salt was in previous years sent to these States.

Stock and sale account.

49. A comparative detail of the stock and of the quantity of salt manufactured and sold at Didwana during the past two years is here furnished:—

Year.	Stock.			Sales.	Balance at close of the year.
	Balance at beginning of the year.	Extracted, including excesses in heaps cleared	Total.	Sales, including deficit in heaps cleared.	
	Mds.	Mds.	Mds.	Mds.	
1892-93 ...	6,35,047	1,89,046	8,24,093	2,23,218	6,00,875
1893-94 ...	6,00,875	63,475	6,64,350	5,01,141	1,63,209

The year opened with a stock balance of maunds 6,00,875, to which was added new salt maunds 36,673 and excesses found in heaps cleared maunds 26,802—total maunds 63,475,—making up a total of maunds 6,64,350. From this was sold maunds 5,00,899 (duty-paid maunds 4,57,491 and duty-free to the Jodhpur Durbar maunds 43,408; the remainder of the annual allowance of maunds 60,000 being undrawn and having lapsed); adding to this a deficit found in the clearance of a heap of maunds 242—total maunds 5,01,141, the,—result is a closing balance at the end of the year of maunds 1,63,209. The sales of

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

1893-94 increased from maunds 2,23,218 to maunds 5,01,141; otherwise the stock balance at the close of the year would have been much larger. There is, however, no fear of the salt in stock falling short. The recent reduction on the 15th June 1894 of the price of Sambhar salt from eight to four annas a maund will check. Didwana sales in 1894-95 to the extent probably of not less than two lakhs of maunds compared with the year 1893-94. Meanwhile the season for manufacture that has just ended has been satisfactory, and at the close of June 1894 there are not less than 3½ lakhs of Didwana salt in store. The quantity of salt that was brought to stock (maunds 63,475) cost pies 7.53 a maund for manufacture and storage combined.

REVIEW BY SECTIONS.
DIDWANA.

During the year nine heaps of salt were cleared by sale, and in seven of them excesses aggregating maunds 26,802 were discovered, while in two others deficits to the extent of maunds 242 were found. The net excess found amounts to 5.44 per cent. The Deswals or manufacturers received the price of excesses and made good overpayment on the deficits discovered.

Results of clearances of
heaps.

50. The gross realizations, the fixed and contingent charges, and the net revenue of the Pachbadra Division, including the Luni salt tract, are shown in the following statement for the past and the three preceding years :—

PACHBADRA.
Receipts, charges and net
revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscel- laneous.	Total.	Fixed.	Contin- gent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91 ...	8,74,008	42,100	5,304	9,22,111	50,023	38,804	88,827	8,33,284
1891-92 ...	6,62,696	34,605	2,767	7,00,068	53,532	27,252	80,784	6,19,284
1892-93 ...	8,23,158	44,931	3,046	8,71,135	48,347	27,109	75,456	7,95,679
1893-94 ...	26,48,170	1,12,900	13,455	27,74,525	48,182	78,815	1,26,997	26,47,528

Owing to increased sales consequent upon the enhancement of the price of Sambar salt, the gross realizations of the Pachbadra salt source have risen from Rs. 8,71,135 in 1892-93 to Rs. 27,74,525 in 1893-94, or by 218.49 per cent. In excise duty there is an increase of Rs. 18,25,012 and in sale price realizations of Rs. 67,969. The miscellaneous realizations have increased owing to the large quantity of salt sold on the through-traffic system, upon which a fee of three pies per maund for filling, loading and consigning is charged, from Rs. 3,046 to Rs. 13,455. The net revenue of the source is Rs. 26,47,528 against Rs. 7,95,679 in the previous year—an increase of Rs. 18,51,849.

Increase in receipts ex-
plained.

The fixed charges for the year are less than those of 1892-93 by Rs. 165. The following are the differences in the details of the fixed charges :—Decrease of Rs. 600 in the salary of the Assistant Commissioner owing to an Assistant Commissioner of the 1st grade on Rs. 800 being in charge during two months of 1892-93, whereas the present incumbent draws Rs. 500 a month; increase of Rs. 202 in clerks owing

Decrease in fixed and in-
crease in contingent
charges explained.

REVIEW BY SECTIONS.
PACHBADRA.

to the deputation of clerical establishment on account of the increased work in the Assistant Commissioner's Office; decrease of Rs. 765 in the salaries of Superintendents and Assistant Superintendents owing to transfer during the year of officers of lower grades according to the exigencies of the service; increase of Rs. 920 in the salaries of Inspectors and petty officers caused by transfers to the source necessitated by the increase of work; decrease of Rs. 615 in the pay of servants and guards owing to vacancies being left unfilled in the Luni tract establishment during the winter and rains; and a decrease of Rs. 60 in the cost of the Medical establishment. Rs. 753 were paid as exchange compensation allowance during the year. In contingent charges there is an increase for the year of Rs. 51,706, the amounts expended being Rs. 27,109 in 1892-93 and Rs. 78,815 in 1893-94. The two items which almost entirely account for the increased expenditure are manufacture of salt (Rs. 16,150 in 1892-93 and Rs. 46,749 in 1893-94) and through-traffic charges (Rs. 4,014 in 1892-93 and Rs. 23,124 in 1893-94). The quantity of salt purchased and paid for during the year was maunds 7,65,421 against only maunds 1,15,389 in the year before, and the quantity of salt sold under the through-traffic system was maunds 8,30,068 against maunds 1,75,683 in 1892-93. Other contingent items show the following differences:—Travelling allowance, decrease Rs. 340 owing to the removal of a Superintendent from the charge of the Luni salt tract which is now in the charge of an Inspector; conveyance of tents and records, increase Rs. 78 owing to the Assistant Commissioner having toured in the Luni tract during the year; purchase and repairs of tents, increase Rs. 31; and hot weather charges, increase Rs. 19; service postage charges, increase Rs. 55 owing to the increased trade of the division; telegram charges, decrease Rs. 7; and stationery charges, increase Rs. 10; rewards for seizures, decrease Rs. 110, as fewer important seizures were made in 1893-94; miscellaneous charges, increase Rs. 148 owing mainly to increased charges for remittance of treasure within the district; petty construction and repairs of roads and buildings, increase Rs. 1,206 owing to the cost of the large repairs necessary after the heavy rains of 1893.

Detail of sales of duty
paid salt.

51. The following statement gives details of the sales of duty paid salt at Pachbadra for the past four years. Particulars have already been given regarding the issue of salt free of duty and free of price and duty for all the Rajputana salt sources:—

Year.	Rail-borne.		Road traffic.	Total.
	Through-traffic.	Ordinary trade.		
	Mds.	Mds.		
1890-91	1,45,610	5,225	1,99,044	3,49,879
1891-92	1,23,170	15,824	1,26,085	2,65,079
1892-93	1,75,683	9,510	1,44,070	3,29,263
1893-94	8,30,068	61,564	1,67,636	10,59,268

Increase in through-traffic,
ordinary and Bunjarah
trade.

This statement shows the great increase which has occurred in the through-traffic and ordinary rail-borne trade owing to the exhaustion of stocks at Sambhar, the failure of manufacture there in 1892-93, and the increase in the selling price of Sambhar from 2 $\frac{3}{4}$ to 8 annas per maund. The through-traffic sales increased from maunds 1,75,683 to maunds 8,30,068,

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

or by maunds 6,54,385, equal to 372·48 per cent. The ordinary rail-borne trade rose from maunds 9,510 to maunds 61,564, or by maunds 52,054, equal to 547·36 per cent. The road or Bunjarah traffic increased from maunds 1,44,070 to maund 1,67,636, or by maunds 23,566, equal to 16·35 per cent. The road-borne traffic follows a route towards Sangor and Bhopal and across Meywar, never much used by Sambhar salt; consequently there was but little increase in that description of trade during the year. On the other hand, the rail-borne trade, through-traffic, as well as ordinary, penetrated to all the markets in the North-Western Provinces and Oudh, and in the direction of Jhānsi on the Indian Midland Railway, to take advantage of the scarcity and high price of Sambhar salt. I may remark here that during the year no change took place in the price charged for Didwana salt (one anna per maund) and Pachbadra salt (one and a half anna a maund).

REVIEW BY SECTIONS.
PACHBADRA.

52. The abstract attached to this paragraph shows the several lines of railway along which through-traffic Pachbadra salt was distributed during the past and the preceding year:—

Distribution of through-traffic salt.

Lines of Railway.				1892-93.	1893-94.
				Quantity of salt.	Quantity of salt.
				Mds.	Mds.
Jodhpur-Bikanir Railway	...	...	...	1,260	2,047
Rajputana-Malwa Railway	...	...	...	62,398	3,26,721
Indian Midland Railway	...	...	...	93,441	1,51,520
Great Indian Peninsula Railway	...	...	...	18,113	15,435
Cawnpore-Achnera Railway	...	...	...	...	17,100
Bengal and North-Western Railway	...	...	...	...	1,575
Delhi-Umballa-Kalka Railway	...	...	...	157	...
East Indian Railway	...	...	...	157	1,65,008
North-Western Railway	...	...	...	...	4,568
Lucknow-Sitapur-Bareilly Railway	...	...	...	...	42,147
Rewari-Ferozepur Railway	...	...	...	...	1,918
Rohilkhand and Kumaun Railway	...	...	...	...	1,102
Oudh and Rohilkhand Railway	...	...	...	157	1,00,837
Total	...	...	...	1,75,683	8,30,068

No useful comparison can be made, as the alteration in the price of Sambhar salt completely deranged the course of trade at all the Rajputana salt sources during the year; but the following is a list of the stations on the different lines to which salt was consigned from Pachbadra during the past and the previous year:—

Railway.	Station.	1892-93.		1893-94.		Remarks.
		Mds.	Sr.	Mds.	Sr.	
Jodhpur-Bikanir Railway.	Bikanir	1,102	20	1,890	..	
	Balotra	...	...	157	20	
	Marwar Junction	...	...	...	...	
	Marwar Pali	157	20	...	...	
	Total	1,260	...	2,047	20	
Rajputana-Malwa Railway.	Erinpura Road	4,725	...	2,677	20	
	Pindwara	3,150	...	1,575	...	
	Beawar	37,485	...	37,197	20	
	Mandal	...	...	1,102	20	

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Railway.	Station.	1892-93.		1893-94.		Remarks.
		Mds.	Sr.	Mds.	Sr.	
Rajputana-Malwa Railway.	Bhilwara	2,205	...	22,837	20	
	Hamirgarh	1,890	...	1,575	...	
	Chandaria	4,252	20	315	...	
	Chitorgarh	3,465	...	7,402	20	
	Nimbahera	...	...	4,725	...	
	Kesarpura	1,732	20	1,417	20	
	Neemuch	1,417	20	29,275	...	
	Malhargarh	...	...	630	...	
	Piplia	...	...	157	20	
	Mandsaur	342	20	2,047	20	
	Ujjain	472	20	1,102	20	
	Khairthal	157	20	...	...	
	Lambia	157	20	315	...	
	Ulwar	157	20	1,200	...	
	Gungrar	157	20	472	20	
	Indore	630	...	2,835	...	
	Rewari	...	...	2,520	...	
	Muthra	...	...	2,520	...	
	Nasirabad	...	...	16,490	...	
	Ajmere	...	...	13,387	20	
	Jeypur	...	...	18,457	20	
	Tilonia	...	...	630	...	
	Baral	...	...	787	20	
	Mundra	...	...	10	...	
	Kheri	...	...	945	...	
	Agra	...	...	1,23,028	...	
	Delhi	...	...	8,505	...	
	Abu Road	...	...	157	20	
	Kishengurh	...	...	157	20	
	Nadhai	...	...	945	...	
	Mangaliawas	...	...	315	...	
	Bassi	...	...	2,047	20	
	Achnera	...	...	1,102	20	
	Rhartpur	...	...	3,150	...	
	Hindaun Road	...	...	4,612	20	
	Bandikui	...	...	2,835	...	
	Naraina	...	...	1,575	...	
	Dausa	...	...	2,362	20	
	Rajgarh	...	...	787	20	
	Assalpur	...	...	157	20	
	Malakhera	...	...	315	...	
	Total	62,397	20	3,26,720	20	
Indian Midland Railway.	Bamora	945	...	1,262	20	
	Basoda	315	...	157	20	
	Bhilsa	10,867	20	9,292	20	
	Sanchi	315	...	157	20	
	Dewanganj	472	20	945	...	
	Bhopal	28,665	...	31,027	20	
	Sironj	203	20	320	...	
	Dip	2,677	20	1,575	...	
	Hoshangabad	2,017	20	1,575	...	
	Korai	8,032	20	8,977	20	
	Saugor	32,760	...	34,807	20	
	Mahoba	...	...	630	...	
	Sekore	4,567	20	4,252	20	
	Banda	...	...	945	...	
	Lalitpur	785	...	18,065	...	
	Mau-Ranipur	...	...	2,475	...	
	Moth	157	20	372	20	
	Kalpi	...	...	630	...	
	Bina	472	...	6,327	20	
	Ruth	...	...	315	...	
	Gulabganj	157	20	315	...	
	Harpalpur	...	...	1,312	20	
	Barwa Sagar	...	...	50	...	
	Atana	...	...	5	...	
	Burkhera	...	...	62	20	
	Karwi	...	...	315	...	
	Pakhrayan	...	...	1,162	20	
	Dholepur	...	...	157	20	
	Jhansi	...	...	15,065	...	
	Antri	...	...	157	20	
	Gwalior	...	...	6,307	20	
	Morar	...	...	495	...	
	Rampur Road	...	...	925	...	
	Pabai	...	...	20	...	
	Korinch	...	...	160	...	
	Total	93,440	20	1,51,520	...	

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Railway.	Station.	1892-93.		1893-94.		Remarks.
		Mds.	sr.	Mds.	sr.	
Great Indian Peninsula Railway	Semri	3,780	...	3,307	20	
	Sohagpur	1,260	...	1,102	20	
	Piparia	9,450	...	9,607	20	
	Gadwarwara	2,520	...	1,260	...	
	Bagra	787	20	...	...	
	Chhindwara	315	...	157	20	
	Total	18,112	20	15,435	...	
Cawnpore-Achnera Railway.	Kasganj	...	...	9,005	...	
	Ganj Dundwara	...	...	1,417	20	
	Kaimganj	...	...	1,732	20	
	Farukhabad	...	...	3,972	20	
	Raya	...	...	157	20	
	Sikandra Rao	...	...	630	...	
	Kamalganj	...	...	185	...	
	Total	...	...	17,100	...	
Bengal and North-Western Railway.	Gonda	...	...	315	...	
	Bahraich	...	...	1,260	...	
	Total	...	...	1,575	...	
Delhi-Umballa-Kalka Railway	Karnal	157	20	...	...	
	Total	157	20	...	...	
East Indian Railway	Mirzapur	157	20	3,622	20	
	Khaga	...	...	157	20	
	Sakaldiha	...	...	315	...	
	Ahaura Road	...	...	315	...	
	Satna	...	...	817	20	
	Sheorajpur	...	...	157	20	
	Zamania	...	...	315	...	
	Cawnpore	...	...	1,28,030	...	
	Hathras	...	...	19,252	20	
	Khurja	...	...	3,307	20	
	Etawah	...	...	2,665	...	
	Allahabad	...	...	3,150	...	
	Phaphund	...	...	1,575	...	
	Ferozabad	...	...	157	20	
	Mauhar	...	...	1,260	...	
	Total	157	20	1,65,097	20	
North-Western Railway.	Meerut	...	...	3,622	20	
	Muzaffarnagar	...	...	6.0	...	
	Deoband	...	...	315	...	
	Total	...	...	4,567	20	
Lucknow-Sitapur-Bareilly Railway.	Bareilly	...	...	19,770	...	
	Sitapur	...	...	7,487	20	
	Lakhimpur	...	...	8,532	20	
	Pilibhit	...	...	787	20	
	Lucknow	...	...	4,625	...	
	Gola Gokaran Nath	...	...	787	20	
	Sidhauli	...	...	157	20	
	Total	...	...	42,147	20	
Rewari-Ferozepur Railway.	Bhiwani	...	...	1,602	20	
	Sirsa	...	...	157	20	
	Hansi	...	...	157	20	
	Total	...	...	1,917	20	
Rohilkhand and Kumaun Railway.	Haldwani	...	...	1,102	20	
	Total	...	...	1,102	20	
Oudh and Rohilkhand Railway.	Bareilly	157	20	...	...	
	Moradabad	...	...	14,142	20	
	Chandausi	...	...	8,607	...	
	Kanth	...	...	2,992	20	
	Saharanpur	...	...	9,532	20	
	Fyzabad	...	...	10,907	20	
	Shahjahanpur	...	...	8,217	20	
	Mibai	...	...	3,310	...	
	Aligarh	...	...	7,405	...	

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Railway.	Station.	1892-93.		1893-94.		Remarks.
		Mds.	sr.	Md.	sr.	
Oudh and Rohilkhand Railway.	Benares	...	...	18,500	...	
	Tilhar	...	...	315	...	
	Sheopur	...	...	620	...	
	Bijhoi	...	...	315	...	
	Safdaraganj	...	...	712	20	
	Roorkee	...	...	157	20	
	Nagina	...	...	2,047	20	
	Atrauli	...	...	157	20	
	Ajudhiaghat	...	...	3,780	...	
	Najibabad	...	...	1,260	...	
	Dhampur	...	...	2,520	...	
	Aonla	...	...	945	...	
	Anjhi	...	...	157	20	
	Rae Bareli	...	...	157	20	
	Sandila	...	...	1,102	20	
	Baghauli	...	...	787	20	
	Darabad	...	...	315	...	
	Barampur	...	...	157	20	
	Goshainganj	...	...	315	...	
	Bahramghat	...	...	315	...	
	Jawalapur	...	...	315	...	
	Harauni	...	...	157	20	
	Harchandpur	...	...	50	...	
	Bara Banki	...	...	472	20	
Total		157	20	1,00,837	...	

In Rajputana and Central India there were some very large increases, *viz.*, to Bhilwara (maunds 20,632), Nimbhera (maunds 4,725), Neemuch (maunds 27,858), Nasirabad (maunds 16,490), Ajmere (maunds 13,387), Jeypur (maunds 18,457), Bhartpur (maunds 3,150), Hindaun Road (maunds 4,612), and Bandikui (maunds 2,835). On the Indian Midland Railway the most important increases occurred at Lalitpur (maunds 17,280), Bina (maunds 5,855), Jhānsi (maunds 15,965), and Gwalior (maunds 6,307).

In the North-Western Provinces, Agra received 1,23,028 and Cawnpore maunds 1,28,030. The consignments to stations on the Cawnpore-Achnera Railway amounted to nearly 20,000 maunds, and to stations on the East Indian Railway to maunds 1,65,097. Meerut on the North-Western Railway received maunds 3,622; Haldwāni on the Rohilkhand and Kumaon Railway maunds 1,102, and the consignments along the Oudh and Rohilkhand Railway aggregated maunds 1,00,837. These instances are given to show the great distances to which Pachbadra salt penetrated during the year.

Distribution of ordinary
rail-borne salt.

53. As in the case of through-traffic salt, the ordinary trade from the salt source spread far and wide, but the greatest increases occurred Agra (maunds 10,395), Bhopal (maunds 11,585), Bhilsa (maunds 3,938), Beawar (maunds 3,307), Jhānsi (maunds 2,985), and Cawnpore (maunds 2,520).

Lines of Railway.	1892-93.	1893-94.
	Mds.	Mds.
Jodhpur-Bikanir Railway	...	945
Rajputana-Malwa Railway	3,307	23,782
Indian Midland Railway	5,198	24,867
Great Indian Peninsula Railway	1,005	1,260
North-Western Railway	...	315
Lucknow-Sitapur-Bareilly Railway	...	3,308
Oudh and Rohilkhand Railway	...	3,414
East Indian Railway	...	3,025
Total	9,510	61,564

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

The following list gives further details:—

REVIEW BY SECTIONS
PACHBADRA.

Railway.	Station.	1892-93.	1893-94.	Remarks.
Jodhpur-Bikanir Railway...	Bikanir ...	Mds. ...	Mds. 945	
	Total ...	...	945	
	Agra ...	...	10,395	
Rajputana-Malwa Railway	Kishengarh...	...	158	
	Jatwara ...	472½	...	
	Pindwara ...	...	473	
	Rani ...	787½	630	
	Chandaria ...	...	157	
	Palna ...	157½	...	
	Indore ...	...	315	
	Bhilwara ...	...	2,520	
	Chitorgarh ...	1,417½	2,835	
	Ajmere ...	...	315	
	Ujjain ...	472½	...	
	Erinpura Road	...	157	
	Mandsaur ...	...	630	
	Beawar ...	...	3,307	
	Neemuch ...	...	1,575	
	Delhi ...	...	315	
	Total ...	3,307½	23,782	
Indian Midland Railway...	Dewanganj ...	...	157	
	Bhopal ...	787½	12,372	
	Khorai ...	472½	1,260	
	Saugor ...	3,622½	3,465	
	Bhilsa ...	315	4,253	
	Jhansi ...	...	2,985	
	Harpalpur ...	...	375	
	Total ...	5,197½	24,867	
North-Western Railway ...	Meerut ...	...	315	
	Total ...	...	315	
Great Indian Peninsula Railway.	Piparia ...	...	788	
	Gadarwara ...	...	472	
	Chhindwara...	472½	...	
	Jubbulpore ...	532½	...	
	Total ...	1,005	1,260	
Lucknow-Sitapur-Bareilly Railway.	Sitapur ...	...	788	
	Bareilly ...	...	2,520	
	Total ...	...	3,308	
Oudh and Rohilkhand Railway.	Sháhjahánpur	...	630	
	Saháranpur ...	...	1,417	
	Chandausi ...	...	630	
	Aligarh ...	...	157	
	Moradabad ...	...	158	
	Bijhoi ...	...	472	
	Total ...	...	3,464	
East Indian Railway ...	Khurja ...	...	630	
	Cawnpore ...	...	2,520	
	Háthras ...	...	158	
	Etáwáh ...	...	315	
	Total ...	...	3,623	
GRAND TOTAL ...		9,510	61,564	

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Destination of road-borne
salt.

54. The following statement shows the places to which salt removed by road was booked during the past two years :—

Areas.						1892-93.	1893-94.
						Mds.	Mds.
Saugor	...	...	...	...	...	1,11,884	1,35,092
Bhopal	...	...	...	...	...	26,467	26,905
Udeypur	...	...	...	...	...	2,164	4,802
Sirohi	...	...	...	...	...	51	...
Jubbulpore	...	...	...	...	...	3,481	...
Sanchor	...	...	...	...	...	23	...
Bhilsa	...	...	...	...	...	...	613
Bikanir	...	...	...	...	...	...	224
Total						1,44,070	1,67,636

In connection with the above statistics, the Assistant Commissioner of the Pachbadra Division makes the following remarks :—

“ The figures in the above table show an increase in the Bunjarah trade amounting to maunds 23,566. Maunds 23,280 more than in the previous year were declared for sale in Saugor, maunds 438 more for Bhopal, and maunds 2,638 more for Udeypur. On the other hand, no salt was declared for Serohi and Jubbulpore against maunds 51 and 3,481 respectively in the previous year. The information contained in the table, which is based on the purchaser's declarations, is not, however, reliable, as the Bunjarahs systematically declare their purchases for sale in Bhopal and Saugor, believing that the best salt in the tract is issued for sale to traders from those places. A proportion of the salt so declared was really, I believe, intended for sale in Meywar and other places between that State and Bhopal, and most of the Bunjarahs sell some of their salt in Meywar and along the routes to Central India. Had not the sale of Sambhar salt been restricted, causing a scarcity in Meywar, I do not think the Bunjarah trade of the past year would have reached the figures of the previous season. The past year, owing to the phenomenally abundant rainfall, was an exceptionally favourable season for the Bunjarahs, as water and fodder were abundant ; and if, notwithstanding the abundance of fodder and water and the impetus given by the scarcity of Sambhar, the Bunjarah trade increased by only 23,000 maunds, I see no reason to change the opinion stated in my report for 1892-93 that the Bunjarah trade with this salt source is dying out owing to the expansion of railway communication and the facilities it affords for quick and cheap deliveries of salt without the injury to the salt inevitable in the Bunjarah trade owing to the daily loading and unloading of the packs. ”

“ In my report for 1892-93 I expressed doubts as to whether anything could possibly arrest the decline of the business of the Bunjarahs as traders with this source and avert their having to content themselves with the supply of rail-borne salt to the wilder portions of Central India and Malwa. Having had another year's experience of the Bunjarah's trade under circumstances exceptionally favourable to them, my doubts are stronger. When I say Bunjarahs, I mean the Jat and Bamania clans, who from time immemorial have trafficked in Pachbadra salt with Central India and Malwa, and not the

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Maroos, Bhats and Bishnois, who are commonly called Bunjarahs, and who go no further a field than Marwar and Meywar. I do not think that the Jat and Bamania Bunjarah trade of the past year was in advance of the previous seasons, and that the increase shown under "Bunjarah" trade is entirely due to the greater activity of the Maroos and Bhats in supplying portions of Meywar with Pachbadra salt, which suffered to some extent from the scarcity of Sambhar salt."

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"Another year's experience of the Bunjarah trade convinces me that the decline in their business is not due to their not being able to obtain large-grained salt; for though that kind of salt was once sought, now the smaller grained, but equally pure, salt is readily purchased, as the rail-borne trade has familiarized consumers with the equally good, though smaller, grained kind. In fact during the past Bunjarah season the Bunjarahs showed a decided preference for the small clean salt from the Posali section of the tract."

55. The next abstract is an account of the receipts from the through-traffic charges of three pies per maund and of the expenditure incurred on account of through-traffic salt during the year :—

Miscellaneous receipts and charges on through-traffic salt.

Receipts.			Expenditure.		
Particulars.	Amount.	Total.	Particulars.	Amount.	Total.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Miscellaneous charges on maunds 8,30,068, at three pies per maund.	12,973 1 5	12,973 1 5	Cost of cutting, filling, loading, &c. 96,597½ maunds at Rs. 2-7 per %.	2,354 9 0	
			Cost of cutting, filling, loading, &c., 47,440 maunds at 2-12 per %.	1,304 9 6	
			Cost of cutting, filling, loading, &c., 4,09,239½ maunds at Rs. 3-4 per %.	13,300 4 3	
			Cost of cutting, filling, loading, &c., 1,84,712½ maunds at Rs. 3 per %.	5,541 6 0	22,500 12 9
			Pay of markers ...	81 0 0	
			Cleaning of weighing machines ...	11 4 4	
			Cost of sealing wagons ...	8 6 6	
			Security tickets ...	24 7 3	
			Brushes and sealing wax ...	54 2 6	
			New bags supplied to traders in lieu of rotten ones ...	364 8 0	
			Stencil plates ...	27 5 0	
			Marking ink, &c. ...	52 8 4	
Debit balance ...	...	10,151 5 3			623 9 11
Total ...	...	23,124 6 8	Total ...	...	23,124 6 8

There is a debit balance on the year's transactions of Rs. 10,151-5-3, as owing to the great distance from which the salt has to be transported from the pits to the railway station and the high price that has to be paid for carriage inside the tract no contractor can be got to do the work required for three pies per maund. On the other hand, it is most undesirable to increase in any way the cost of Pachbadra salt to purchasers and consumers. As it is, it has difficulties in the position of the

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source, &c., which no other salt has to contend against. This deficit of Rs. 10,151-5-3 is therefore set off against the profit made on through-traffic transactions at Sambhar, where, if the statement be referred to, it will be found that there was up to the close of 1893-94 a working profit of Rs. 80,349. The fee charged to indenters for Pachbadra salt on the through-traffic system is three pies per maund, and the cost of the services rendered at the salt source in return for the fee amounted during the year that has ended to 5.34 pies per maund. It will be less in the current year. One of the causes of the increase of this charge in 1893-94 was that there was a large accumulation of bags waiting to be filled with salt, which had been indented for, and which had been received into our custody when bad weather set in, wetting, and sometimes rotting, these bags. As this damage occurred through no fault of the traders, we replaced the bags in cases in which they were found to have become unserviceable.

Stocks, manufacture and issues.

56. The following statement gives particulars of the stock balances, the salt extracted from pits, the excesses and deficits found on clearances, the issues during the past two years, and the closing balance at the end of 1893-94. It will be seen there was no balance of salt remaining in heaps at the close of the year, but that, on the contrary, the sales were in excess of the extracted stock by maunds 64,995. This need cause no uneasiness. The demand for salt during 1893-94 was so brisk as soon to absorb all the stored stock; and labour being scarce in this remote and thinly-populated locality, the new salt could not be stored, but was filled and removed to the railway station for despatch as soon as it was taken out of the pits. No break occurred at any time in the issue of salt to the trade. The salt was brought throughout the year faster to the railway station than the railway could load and send it on to destination, and the debit or minus balance of maunds 64,995 merely represents a week's extraction from the pits and about ten days' purchases by traders. There are from 10 to 12 lakhs of maunds of ripe salt in the pits available at once for the trade. Labour to extract it and a sufficient supply of railway wagons to remove the salt to the markets it is consigned to are the two necessities at Pachbadra; and as the demand for Pachbadra salt has in a great measure ceased since the price of Sambhar salt was reduced, the debit balance will soon disappear, and the stock register show a weekly increasing balance of stock in hand at the source:—

Year.	Balance of stock at the beginning of the year.	Quantity stored during the year, adding excesses and deducting deficits discovered at the time of clearance.	Total.	Quantity sold and delivered free during the year.			Balance of stock at the close of the year.
				Quantity sold	Free.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1892-93 ...	7,49,726	1,15,389	8,65,115	4,79,263	1,000	4,80,263	3,84,852
1893-94 ...	3,84,852	7,65,421	11,50,273	12,04,268	11,000	12,15,268	—64,995

On this subject the following extract from the annual report of the Assistant Commissioner of the Division is reproduced:—

"Maunds 7,02,429½ of salt were extracted during the year. Adding to this quantity maunds 18,365 of old salt which had been struck off stock in previous years, but owing to the great scarcity of salt from October to December were, by special request of traders, again brought on our books and sold, and excesses discovered on heaps cleared, the quantity shown as manufactured during the year is made up. At the beginning of the year there was a balance of old stocks amounting to 3,84,852 maunds. I considered it necessary to have some fresh salt for the Bunjarah trade, and therefore, before the rains set in, had extracted and stored 1,57,324½ maunds of the best salt in the pits, which was quickly taken by the Bunjarahs and other traders, as it was, though not large crystallised salt, good, clean and mature. During the monsoons the sale price of Sambhar was raised to 5½ annas, and later to 8 annas per maund. This caused a rush for salt on Pachbadra, and by the end of October indents for much more salt than was in stock were received and had to be provided for. At that time the balance of stocks on the ground was fast disappearing, and the season was the worst possible for replenishing stocks by extracting fresh salt, as owing to the deluge of rain which had fallen in the tract, the pits were filled with practically fresh water, and owing to the saturated condition of the soil and partly submerged state of the tract, percolation into the pits of water which was almost fresh was so considerable, that at one time it seemed hopeless to try to extract any salt, as it appeared so certain that most of the salt in the pits, if disturbed, would be dissolved and lost. Most of the pits, and all the best ones, contained from 5 to 7 feet of practically fresh water. Even now as I write, in May, only a small proportion of the unemptied pits contain mature or saturated brine; and nearly the whole of the pits in Chota Sambra are filled with weak brine. Chota Sambra is the section of the tract which produces the salt best liked by the Bunjarahs, and the state of the brine in the pits in it holds out but slight hope of any salt being obtained in that section unless the rains are late and light this season. Of the 18 pits emptied before the rains set in, and the 73 emptied since, not 10 per cent. are in a fit state to be set with morali, as the brine in them is still under saturation-point, and they therefore cannot be set with thorns which would rot in weak brine. Foreseeing in September that unless stocks were replenished there would before long be an enormous balance of unsatisfied indents and no salt to issue, everything that was possible was done to induce the Kharwals to draw off the excess of water in the pits and extract salt. The majority of the Kharwals, though rich in promises, did nothing; but some of them loyally responded, and their names are worthy of record: Mulla and Maya Ram of Dana; Birdhi of Maya Ram; Himmat of Sarup; Karna of Bala, and Kishna of Kapur. These men, who own a large number of pits, lost no time in doing all they possibly could to meet the wants of the Department. They spent time and money in drawing off the excess of water in their pits, in collecting labour, and in finding and providing the implements used in extracting salt at Pachbadra. A start was made at last under enormous difficulties, but the prospect was full of anxiety and almost hopeless until December, in which month, in consideration of the exceptional circumstances of the year, the Commissioner sanctioned the payment by the Department of the cost of drawing off the excess water in pits, and as an encouragement to vigorous

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extraction of salt, further sanctioned the payment to the Kharwals of a bonus of 3 pies per maund on all salt extracted by them on or before the 15th January 1894. The concession on a further representation was extended to the end of February. These concessions—though I do not think they covered the losses in salt dissolved which the Kharwals sustained by extracting salt while the brine in the pits was weak and percolation of weak brine into the pits so very active as it was until quite up to the end of March—were substantial encouragements to them to work, and it is mainly owing to the inducement given by these concessions that over 6 lakhs of maunds of salt were extracted and issued to the trade during December to March; that no break occurred on the exhaustion of old stock in the issue of salt to the trade; and that, though the supply of salt to the public bristled with difficulties, the enormous uncleared balance of rawannahs amounting to over 4½ lakhs of maunds was cleared off and current demands met.”

“Before the year closed Rs. 5,988 were paid as bonuses to the Kharwals. The amount set out in this way seems large; but though the bonus was a substantial encouragement to the Kharwals, it cannot be said that it represents extra profits to them, as to earn that bonus they lost from one-third to one-fourth of the salt in their pits, as it was extracted while the brine was so weak and percolation so very active. I am confident I have not over-estimated the losses of the Kharwals in salt dissolved, as though water was drawn off night and day until the pits were emptied of salt, the close of extraction found the brine in the pits from 16° to 22°B. and from 3 to 4 feet in depth. To give two extreme instances of the amount of salt dissolved and lost:—Pit No. 143 in Hiragarh, one of the biggest in the tract, estimated to contain not less than 25,000 maunds, produced only 12,465 maunds, and is, as I write, full of weak brine, and Pit No. 147, estimated to contain 12,000 maunds, produced only 3,000 maunds. These are certainly extreme cases; but they show that my estimate of loss amounting to from one-third to one-fourth is not too high. Loss of salt was not the only loss the Kharwals sustained, for as labour doubled in value, the cost of extracting the salt doubled. Extraction and storage labour, which in previous years cost from 3 to 4 annas per man per diem, had to be paid at 7 to 8 annas. Before the year closed Rs. 2,733-2-10 were paid for drawing off water from the pits. Though the work in the exceptional circumstances of the year had to be paid for at more than double what it would have cost in other years, too much was not paid, as is proved by the fact that in every instance the Kharwals paid something out of their own pockets over and above what the Department paid to induce the people employed to draw off water by bullock-power to work vigorously. Owing to the prevalence of epidemics of fever and chest complaints and the richness of the wheat cultivation of the year, labour even at fancy prices could not be obtained in sufficient quantity. Doing the utmost possible under the circumstances, only sufficient salt to meet the current demand has been extracted.”

Results of clearances of
heaps.

The following summary shows the result of clearances of heaps of salt during the year. It will be seen that ultimately the Kharwals or pit owners receive their dues upon all the salt that is extracted and stored, though in the first instance

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one quarter of the price is withheld until the actual outturn by weight at the time of the sale of the salt is ascertained:—

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	Mds.
Estimated by Superintendents	7,20,794
Actual outturn	7,65,421
Deficit in outturn	36,940
Paid for at time of estimation, being amount estimated, minus 25 per cent.	6,83,854
Balance paid for on clearance	81,567
Total quantity paid for	7,65,421

57. On the subject of the condition of the pits, the character of the salt, and the prospects of the coming crop of salt, the following interesting remarks are recorded by the Assistant Commissioner of the Division:—

Condition of pits, quality of salt and future prospects.

“Excluding the two pits we have experimentally restored, there are 413 pits registered as working as under:—

In Bara Sambra	81
„ Chota Sambra	121
„ Posali	73
„ Hiragarh	138
Total	413

“Of these during the past year 69 as under have been emptied:—

In Bara Sambra	2
„ Chota Sambra	13
„ Posali	23
„ Hiragarh	26
Total	69

“Since the close of the year 25 pits as under have been emptied or are under extraction:—

In Bara Sambra	2
„ Posali	13
„ Hiragarh	10
Total	25

“I anticipate that before the rains set in, 15 to 20 pits more will be emptied. Taking 20 as the number of pits which will possibly be emptied before the monsoon bursts, and adding the 69 and 25 pits detailed above, 119 of the most productive and best pits in the tract will be empty and unproductive until the spring of 1896. Some of the 119 may be ready to harvest earlier, but it is not safe to count on any of them being fit to re-empty before the first quarter of 1896, as, with but few exceptions, none of the 119 can be set with morali before next summer, as they all contain too large a volume of weak brine. Deducting 119 from the total number on the register, there remain 294 pits. The best pits have been emptied, and it is doubtful whether more than 200 of the remainder contain marketable salt. Allowing that 200 of the unopened pits contain marketable salt, it seems uncertain judging by what is known of their contents, that they will on the whole prove as productive as the pits which have been emptied. In September last I estimated that there were 20 lakhs of marketable salt in the pits, and that estimate I am not prepared to change, though I should not be surprised to find it under the

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mark, as really very little reliable information is at hand on which an estimate could be based: any estimate must be guess work. Of the 20 lakhs maunds salt I estimated to be contained in the pits, half has been extracted. The Kharwals think that there is from 25 to 30 lakhs maunds still in the pits; but as they systematically overstate the contents of their pits, their estimate must be diminished by half, which reduces the estimated amount of marketable salt in the pits to 11 or 12 lakhs of maunds. I am not prepared to place it higher."

"As to the quality of the salt in the pits, so far as I know of their contents, and judging by what I have seen extracted during the past 14 months, I am of opinion that there is not much first-class salt left for the present in the pits. The salt extracted during the past 14 months ranged in quality chiefly from fine to coarse. Some of the pits produced a small proportion of large crystals; but the bulk of the salt was below this quality. As the best pits in the tract have been emptied, and as not one contained any large crystallised salt, it may safely be concluded that the remaining pits contain, if anything, rather finer salt than what has been extracted and issued. But so long as we can supply clean white and mature salt, though fine in grain, it will be taken willingly by traders; in fact, an application was received from Radha Kishen Mungat Rae, the large salt dealers of Cawnpore, to supply small white salt on their indents, which have been numerous."

"The heavy rain which fell during the past two years has benefited the tract by augmenting the sub-soil springs of brine and covering the tract with grass and bushes. The heavy rain has undoubtedly increased the volume of the springs, but has at the same time weakened them in strength. When Mr. Adam, Deputy Commissioner, visited and reported on the tract in 1875 as stated in his report, the density of the springs ranged from 14° to 20° Beaume. Having repeatedly during the year tested the percolation brine in the pits, I find that the springs in no section of the tract are above 10° Beaume, and in many places only 5° Beaume. This, of course, is due to saturation of the soil by the heavy rain of last year which flooded it for nearly a month. It is difficult to foretell what a series of years of good rain would do towards restoring the brine springs; but, judging by what I have observed, it seems clear that the Bara Sambra section is no longer the area rich in saline matter it once undoubtedly was. There is brine in Bara Sambra, but it is weaker in quantity and quality than the brine in the Hiragarh and Posali sections, and to these sections must we look for our future supplies of salt. The pits in Hiragarh and Posali are enormously more productive than the pits in the clay or "moorund" best known as Sambra, and they produce salt which is readily taken by the trade."

"Excluding the two experimental pits which will be noticed further on, there are 413 pits registered as working, half of which are in disrepair, and would cost from one to three hundred rupees each to put right. I anticipate that by the setting in of the rains 120 pits will have been emptied. Everything that is possible is being done to put these pits into good order, but not much can be effected. Most of the 120 pits need to be thoroughly cleaned out. Nothing can be done in this respect as labour cannot be obtained; in fact, sufficient labour to extract salt cannot be got. As steps have been taken to ensure proper

setting of the pits, and as there is abundance of brine in them, the next crop will be better, but not as good as it would be could the pits be cleaned out. It is much to be regretted that labour to clean out the pits is unobtainable, as there could be no better time than the present, as the springs are so vigorous and there would be therefore no risk of the pit remaining dry after the water in it had been drawn off to allow of it being cleaned."

"There is nothing to add to the history of previous years regarding the Kharwal community. With but few exceptions, they are improvident to a degree, difficult to manage, and it is impossible to induce them to take proper care of their own property. I have had considerable difficulty in dealing with them, and have had to force them to provide for the proper setting of their pits. Left to themselves they would do nothing; they would foolishly spend every rupee they got from us, and when in need of more, borrow against the next crop from the baniahs at cent. per cent. compound interest. The past was a wonderfully prosperous year for the Kharwals. More salt was taken from them than in any previous year, and their fields gave rich returns."

"The restoration of the two experimental pits was completed during the past year at a cost of Rs. 261-8-2, which, added to Rs. 236-11-5 expended in 1892-93, amounts to Rs. 498-3-7. Before the rain fell last year the pit in Bara Sambra was dry, and the other in Chota Sambra contained about 6 inches in depth of strong brine; in neither at that time was there any sign of percolation. After the rain fell both pits were filled with water, and later with brine. At the present time there is in the Chota Sambra pit nearly $4\frac{1}{2}$ feet of strong brine, which in a week or 10 days will be fit to set with morali, sufficient of which, at a cost of Rs. 75, has been purchased and stacked at the pit ready for use. This pit is sure to be a success, that is, a large crop of good salt will in due course be obtained. There is in the Bara Sambra pit about 3 feet of strong brine, but it is so rapidly diminishing that it is doubtful whether there is any percolation of brine into the pit. As soon as the brine approaches maturity, it will be set with morali, and may in time produce a crop of salt. So far, then, the experiment is a success, but a success entirely due to the excessive rain of the year—such rain as is not likely to fall again, and therefore, in my opinion, the question of the failure or otherwise of the brine springs is just where it was before these pits were restored."

"The following are figures of the annual rainfall registered at the Pachbadra observatory during the past ten years:—

						Inches.
1884-85	...	...	...	...	...	15.71
1885-86	...	...	...	...	...	8.57
1886-87	...	...	...	...	...	11.68
1887-88	...	...	...	...	...	4.22
1888-89	...	...	...	...	...	5.45
1889-90	...	...	...	...	...	11.08
1890-91	...	...	...	...	...	8.05
1891-92	...	...	...	...	...	9.57
1892-93	...	...	...	...	...	18.48
1893-94	...	...	...	...	...	48.41
Average						14.12

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"The following are details of the monthly rainfall of the previous year:—

					Inches.
April	1893	...	...	...	0.11.
May	"	...	...	...	1.49
June	"	...	...	...	6.20
July	"	...	...	...	15.05
August	"	...	...	...	5.60
September	"	...	...	...	17.51
October	"	...	...	...	0.00
November	"	...	...	...	1.32
December	"	...	...	...	0.00
January	1894	...	...	...	0.86
February	"	...	...	...	0.05
March	"	...	...	...	0.25

"The rainfall of the past year was phenomenally heavy, almost three times the highest recorded in any previous year, and over four times as much as the average of previous years. Over 15 inches of rain fell in July and over 17½ inches in September in almost a continuous downpour, which did immense damage to cultivation and buildings, filled the pits with fresh water, and flooded the tract for a month. The rainfall in September was cyclonic, travelling from the south-west in an east-north-east direction. Such rain as fell in September was not only unknown during the years the observatory has been at work here, but is beyond the memory of the oldest inhabitant. There is a tradition, however, that in some remote time the tract was flooded as it was in September last. The deluge of rain which fell in September was an unmixed evil; it destroyed the crops; it flooded the tract, causing an outbreak of malarious fever, and later influenza and pneumonia; it stopped work in the tract, and rendered the extraction of salt impossible at a time when the demand for salt was exceptionally heavy; and it did immense damage to buildings and caused an epidemic of some disease among the camels which decimated them. The tanks were filled to overflowing, and the supply of water in them will last probably to the end of June; but it is doubtful whether the supply will not before the end of May become unwholesome, as the tanks could not be cleaned out in 1892-93, and the heavy flood of the past year must have washed into them unwholesome matter from the high-lands on which the Bunjarahs and others graze their cattle."

The Kharwals or pit-owners have given no trouble during the past year. In fact, as Mr. Buckley the Assistant Commissioner has recorded, several of them behaved exceptionally well when we were in great need of salt to supply the rush of trade that came upon the source in September last.

Establishment in the Luni salt tract.

58. During the year under report the establishment maintained in the Luni salt tract for the protection of the salt revenue, and which was reorganized in the preceding year, consisted of 1 inspector, 3 kotegushts, 5 jamadars and 40 peons, and of one hospital assistant, one compounder, one bhisti and one sweeper at the Bhatki hospital and dispensary. This reduced preventive establishment has worked satisfactorily during the year, and been found sufficient to protect the interests of Government in the Luni salt tract.

The fixed and contingent charges for the past two years are as follows:—

		Fixed.	Contingencies.	Total.
		Rs.	Rs.	Rs.
1892-93	...	10,553	1,581	12,134
1893-94	...	6,299	686	6,985
Decrease	...	4,254	895	5,149

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

Maunds 5,496 of free salt were issued during the year to 36,637 persons, inhabiting 38 villages on the tract, at the rate of six seers per head. This issue took place in accordance with annual custom. It removes the temptation that would otherwise exist to the people helping themselves to the spontaneously found salt lying about in profusion, and it keeps the people on our side against smugglers from outside, who used to, and do even now occasionally, invade the tract.

During the year only three persons were arrested for stealing salt. The cases were all petty, the total quantity of salt concerned being only 39 seers. All three persons were placed for trial before the Hakim of Sanchor and were convicted.

59. The next statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Falodi salt source for the past four years :—

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91 ...	20,245	3,977	...	24,222	9,593	11,088	20,681	3,541
1891-92 ...	20,920	3,940	87	24,947	7,691	13,086	20,777	4,170
1892-93 ...	7,307	2,848	244	10,399	4,006	8,638	13,544	— 3,145
1893-94 ...	...	2,813	...	2,813	1,098	6,575	7,673	— 4,860

Under the orders of the Government of India, and in accordance with the recommendation of the Finance Committee, the Falodi salt source was closed as an open salt source for the manufacture and the sale of duty-paid salt on the 1st of December 1892. It remains open for the sale of duty-free salt to the Jodhpur Durbār for the present in order that the stock of salt in hand, or such of it as is saleable, may be cleared off.

The balance of salt in stock on the 1st of April 1893 was maunds 1,29,601, and an excess of maunds 6,438 was found in a heap cleared during the year. The issues during the year amounted to maunds 15,000. The balance of stock at the close of the year was maunds 1,21,039. Until the stock is disposed of, the establishment retained consists of an inspector, one jamadār and six peons only. The sale price realized from the 15,000 maunds of salt sold came to Rs. 2,813. The fixed charges amounted to Rs. 1,098 and the contingencies to Rs. 6,575. This latter amount is so large because (1) Rs. 511 were paid under the head of manufacture to Kharwals on account of the price of salt discovered in excess in the heap which was cleared during the year; (2) Rs. 4,534 were paid as compensation to Kharwals for the closing of the source under Article IV of the Jodhpur Salt Agreement; and (3) Rs. 1,158 were paid as half duty to the Bikanir Durbār under Article VII, of the Bikanir Salt agreement. This salt was issued in 1892-93, but the payment was made through the Comptroller of India Treasuries during the year under report. The ordinary contingencies of the salt source for the year only amounted to Rs. 372.

REVIEW BY SECTIONS.

PACHRADRA

Free salt issued during the year.

Seizures effected.

FALODI.

Receipts, charges and net revenue.

Closure of the Falodi salt source.

Stocks and issues.

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REVIEW BY SECTIONS.

RAJPUTANA SALT SOURCES.

Summary of result of lease of Marwar salt sources for the year.

60. The financial result for the year of the lease from the Marwar Durbár of the Didwana, Pachbadra and Falodi salt sources and the Luni salt tract is described in the following summary. Article XI of the Salt Agreement with Jodhpur provides that, in the event of the total realizations from the sale of salt at the leased works exceeding in any year the total charges properly debitable against the same, one-half of the excess shall be paid to the Durbár. The net result of the year is a debit balance of Rs. 5,25,189;—

Receipts.

			Rs.
By sale of 5,00,899 maunds of salt at Didwana	...	...	31,306
" 12,04,268 " " Pachbadra	...	...	1,12,900
" 15,000 " " Falodi	...	...	2,513
Total	17,20,167	Total	1,47,019

Charges.

To fixed and contingent charges, ex-	Didwana	...	36,538
cluding treaty payments.	Pachbadra	...	1,26,997
	Falodi	...	7,673
Liabilities under article VI of the agreement		...	3,76,000
" " X "		...	1,25,000
Total		...	6,72,208

Net debit balance

... 5,25,189

Mode of reckoning selling price explained.

61. The subjoined statement shows for all the Rajputana salt sources the items of expenditure reckoned against selling price on the system laid down in Resolution No. 326 of the 17th January 1882 in the Department of Finance and Commerce, and the price actually realized from the 1st April 1882 to 31st of March 1894:—

1	2	3	4	5	6	7	8	9	10	11
Name of source.	Manu- facture, storage and su- pervi- sion.	Rent of sources and royalty on sales.	Despatching charges on through traf- fic and agen- cy, salt and commission to salt agents.	Total.	Quantity of salt produced, less ascer- tained wastage, and free issues to Durbárs.	Average cost per maund of saleable stock as per co- lumn 6.	Total quantity sold.	Total price realized, including miscella- neous charges.	Average price rea- lized.	Profit or loss per maund.
Sambhar	Rs. 23,78,022	Rs. 75,35,976	Rs. 3,86,324	Rs. 1,03,00,322	Maunds. 4,07,15,459	Rs. a. p. 0 3 6-33	Maunds. 4,44,48,556	Rs. 1,15,15,081	Rs. a. p. 0-4 1-29	Rs. a. p. +0 0 6-96
Didwana	1,28,717	7,75,338	...	9,04,055	49,26,291	0 2 11-23	47,62,992	5,45,855	0 1 40-01	-0 1 1-22
Pachbadra	4,55,717	9,62,075	54,051	14,71,843	68,56,592	0 3 5-21	60,21,587	8,37,603	0 1 11-24	-0 1 5-97
Falodi	22,497	43,175	...	65,672	3,95,643	0 2 7-87	2,74,604	37,336	0 2 2-10	-0 0 5-77
Luni	...	12,000	...	12,000	1,645	7 4 8-61	1,645	359	0 3 5-90	-7 1 2-71
Total Marwar...	6,06,931	17,92,588	54,051	24,53,570	1,21,80,081	0 3 2-63	1,19,60,828	14,21,153	0 1 10-81	-0 1 3-87
Total	29,84,953	93,28,564	4,40,375	1,27,53,892	5,88,95,540	0 3 5-58	5,68,09,884	1,29,36,234	0 3 7-72	+0 0 2-14

NOTE.—The figures in column 3 represent:—

- (1) In the case of Sambhar, the total of treaty payments for the first eight years at the rate of Rs. 5,50,000 per annum, plus the amount of royalty actually paid and the amount for each of the remaining four years of the rateable share calculated on sales of the fixed sum of Rs. 5,00,000 now chargeable against selling price for the whole of the Rajputana sources under the orders of Government conveyed in letter No. 5441, dated 22nd November 1890.
- (2) In the case of Didwana and Pachbadra, the rateable shares for the first eight years calculated on sales of the sum of Rs. 1,70,000 chargeable against selling price under the orders of Government conveyed in letter No. 2051, dated 9th July 1884, and the rateable shares for the remaining four years of the fixed sum of Rs. 5,00,000 above referred to:—
- (3) In the case of Falodi and Luni, the rents Rs. 6,000 fixed by the Jodhpur Salt Agreement for the first eight years, and in the case of Falodi for the remaining four years the rateable share of the Rs. 5,00,000. No sales are now made from Luni.

It shows that, taking the Sambhar lake separately, the price realized during 12 years has averaged 6·96 pies per maund more than the average cost per maund of the salt manufactured. In the case of the four minor sources taken apart from Sambhar, the average price realized has been less than the average cost of manufacture of the salt by one anna and 3·87 pies per maund. The result for all the sources combined is a profit of 2·14 pies per maund on all the salt sold since the 1st of April 1882.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

62. The statement showing the total expenditure which must be recouped from selling price and the total, sale price realizations from the year 1870-71 (the beginning of the lease of the Sambhar lake) to the end of the year, which was first published in the annual report for 1889-90, is also reproduced complete to the 31st of March last. The treaty and royalty payments included in the total charges in column 3 have been calculated in the manner shown at the foot of the preceding statement:—

REVIEW BY SECTIONS.
RAJPUTANA SALT
SOURCE:
Expenditure to be recouped from price and the total price realized.

Year.	Opening stock.	Total charges.	Total realizations.	Stock at close of the year.	Value of stock at the average selling rate from 1st April 1870 to close of the year.	Excess of realizations over charges.	Profit or loss.
1	2	3	4	5	6	7	8
	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Rs.
1870-71 ...	19,73,044	5,92,287	7,78,682	31,70,367	19,81,479	+ 1,86,395	+ 21,67,874
1871-72 ...	31,70,367	11,80,747	14,37,738	32,05,272	19,40,358	+ 2,56,991	+ 21,97,349
1872-73 ...	32,05,272	17,71,801	23,20,122	34,88,935	21,94,576	+ 5,48,321	+ 27,42,897
1873-74 ...	34,88,935	23,72,631	30,83,191	42,82,742	27,27,348	+ 7,10,560	+ 34,87,908
1874-75 ...	42,82,742	29,89,790	37,84,376	50,57,097	32,38,386	+ 7,94,586	+ 40,32,972
1875-76 ...	50,57,097	35,91,405	47,13,995	56,52,887	35,53,664	+ 11,22,590	+ 46,76,254
1876-77 ...	56,52,887	42,10,708	55,86,651	38,84,187	23,48,055	+ 13,75,943	+ 37,18,998
1877-78 ...	38,84,187	51,80,222	69,57,295	72,38,211	41,87,173	+ 17,77,073	+ 59,64,246
1878-79 ...	72,38,211	62,92,371	82,78,191	88,82,308	48,89,433	+ 19,85,820	+ 68,75,253
1879-80 ...	88,82,348	73,31,252	95,15,317	56,51,885	28,02,393	+ 21,84,065	+ 49,86,458
1880-81 ...	56,51,885	83,99,820	1,07,43,389	56,65,779	26,39,309	+ 23,43,569	+ 49,82,878
1881-82 ...	56,65,779	97,81,906	1,21,38,603	46,43,714	20,31,383	+ 23,56,697	+ 43,88,080
1882-83 ...	46,43,714	1,10,65,262	1,85,48,737	56,22,995	23,57,558	+ 24,83,475	+ 48,41,033
1883-84 ...	56,22,995	1,24,36,516	1,49,33,277	88,11,927	35,78,927	+ 24,96,761	+ 60,75,688
1884-85 ...	88,11,927	1,35,74,147	1,59,58,268	36,70,276	13,98,719	+ 23,84,121	+ 37,82,840
1885-86 ...	36,70,276	1,44,82,167	1,65,43,996	29,54,661	10,90,147	+ 20,61,829	+ 31,51,976
1886-87 ...	29,54,661	1,57,99,028	1,77,52,305	56,55,901	20,19,628	+ 19,53,277	+ 39,72,905
1887-88 ...	56,55,901	1,70,30,233	1,87,99,469	59,18,395	20,43,388	+ 17,69,236	+ 38,12,624
1888-89 ...	59,18,395	1,83,23,291	1,98,86,690	87,52,226	29,43,392	+ 15,63,399	+ 45,06,791
1889-90 ...	87,52,226	1,95,42,362	2,09,80,918	67,84,343	22,23,992	+ 14,38,556	+ 36,62,548
1890-91 ...	67,84,343	2,03,53,097	2,20,75,111	83,55,161	26,65,383	+ 17,22,014	+ 43,87,397
1891-92 ...	83,55,161	2,11,37,365	2,29,61,788	73,89,554	22,84,219	+ 18,24,423	+ 41,08,642
1892-93 ...	73,89,554	2,17,73,047	2,39,37,504	13,97,453	4,17,562	+ 21,64,457	+ 25,82,019
1893-94 ...	13,97,453	2,25,35,798	2,50,74,837	20,86,156	6,18,207	+ 25,39,039	+ 31,57,246

Receipts exceed disbursements by Rs. 25,39,039, and the stock of salt in hand at the close of the year, calculated at the average selling rate of the past 24 years, was worth Rs. 6,18,207. The total profit is therefore Rs. 31,57,246, from which, however, the value at present rates of the 17½ lakhs of maunds of Sambhar salt received from the Durbars when the Sambhar lake was leased must be deducted. This amounts to Rs. 4,31,250, so that the net credit balance at the close of 1893-94 is Rs. 27,25,996.

63. The gross realizations, the fixed and contingent charges, and the net financial result of the Internal Branch of the Department for the year under report and three preceding years are shown in the following table:—

INTERNAL BRANCH.
Gross realizations, charges and net revenue.

Year.	Gross realizations.					Charges.			Net revenue.
	Excise duty on salt.	License fees.	Fees realized on clearance of sitta	Miscellaneous.	Total.	Fixed.	Contingent.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91 ..	1,37,208	56,298	738	318	1,94,562	1,66,973	38,975	2,05,948	- 11,386
1891-92 ...	1,54,964	63,016	3,474	182	2,21,636	1,40,600	36,606	1,77,206	+ 44,430
1892-93 ...	1,83,702	57,109	2,285	133	2,43,229	1,47,226	35,574	1,82,800	+ 60,429
1893-94 ...	1,39,943	58,184	2,992	287	2,01,406	1,42,875	34,979	1,77,854	+ 23,552

REVIEW BY SECTIONS
INTERNAL BRANCH.
Decreases in receipts.

The gross revenue shows a falling off compared with 1892-93 of Rs. 41,823, and of Rs. 20,230 compared with 1891-92. Compared with any other year, the gross revenue is larger. The excise duty on salt is less as compared with the previous year by Rs. 43,759; but the revenue received as license fees is more by Rs. 1,075, and that as fees for the clearance of sitta more by Rs. 707. The falling off in the excise duty on salt is unanimously ascribed by both the Assistant Commissioners and all the Superintendents of the Internal Branch to be due to the unsettled rainy weather which prevailed all over the country during 1893. This resulted in diminishing the yield of crude saltpetre in the crude works, and the amount consequently that came to refineries to be worked up. The quality, moreover, was as inferior as the quantity was deficient. Next, this bad weather deteriorated the earths in refineries and caused the yield of *kootia* saltpetre and of salt therefrom to be deficient. Finally, much of the salt educed was of inferior quality, and was either destroyed during the year or remained unexcised and in bond at its close.

Decrease in fixed

The fixed charges, which include a payment of Rs. 1,698 on account of exchange compensation allowance, are less than those of the previous year by Rs. 4,351. The following are the items of increase or decrease in these charges:—(1) salary of Assistant Commissioner, increase Rs. 4,158, owing to payment of deputation allowance to Mr. Ashton while on duty in Bengal; to pay and allowances of a Superintendent while an Assistant Commissioner was on leave; and to pay and allowances of the Superintendent officiating for Mr. Ashton while the latter was on deputation in Bengal; (2) exchange compensation allowance Rs. 1,698: nothing was paid on this account in 1892-93; (3) salaries of clerks, decrease Rs. 695, owing to vacancies being left unfilled; (4) salaries of Superintendents and Assistant Superintendents, decrease Rs. 10,526, owing to two Superintendents being on deputation at Sambhar from the Punjab groups of circles to assist in the supervision of manufacture there; (5) salaries of inspectors and petty officers, increase Rs. 631, owing to transfers caused by the exigencies of the service; (6) servants and guards, increase Rs. 383, caused by the transfer of certain men temporarily to the Lower Division from the Delhi salt sources.

and contingent charges
explained.

The contingent charges have diminished by Rs. 595, or from Rs. 35,574 to Rs. 34,979, owing to the following causes:—

(1) Travelling allowance, increase Rs. 58. This increase would have been much greater owing to Mr. Ashton's deputation to Bengal but for two Superintendents having been deputed from the Upper Division to Sambhar to do duty there in assisting to supervise the manufacture of salt; (2) conveyance of tents, decrease Rs. 70; (3) purchase and repairs of tents, increase Rs. 656, caused by renewal of condemned tents in 1893-94; (4) house-rent and horse allowance, decrease Rs. 277, caused by the deputation of two Superintendents to Sambhar, where there are free quarters, and house-rent is not paid; (5) hot weather charges, decrease Rs. 22; (6) service postage charges, decrease Rs. 217, owing to deputation of two Superintendents to Sambhar and reduction of office work; (7) telegram charges, increase Rs. 2; (8) stationery charges, decrease Rs. 30, owing to reduction of office work; (9) rewards to seizers of smugglers, &c., decrease Rs. 414, owing to the seizures being fewer in 1893-94; (10) miscellaneous, decrease Rs. 45.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

The net revenue is Rs. 23,552, and is less than that of the two preceding years by Rs. 36,877 and Rs. 20,878 respectively. . .

REVIEW BY SECTIONS.
INTERNAL BRANCH.

Issue of licenses.

64. The subjoined statement shows the number of licenses of all kinds (including the duplicates of those lost or destroyed) issued and the fees realized during the past four years :—

Year.	Saltpetre refineries.		Crude salt-petre.		Khari.		Sajji.		Rassi.		Total.	
	Num-ber.	Fees.	Num-ber.	Fees.	Num-ber.	Fees.	Num-ber.	Fees.	Num-ber.	Fees.	Num-ber.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1890-91 ..	556	27,800	43,809	23,383	3,931	3,033	877	1,750	166	332	49,339	56,298
1891-92...	531	26,525	51,462	26,656	7,808	6,136	1,565	3,123	288	576	61,654	63,016
1892-93...	544	27,200	45,040	22,687	2,266	4,056	1,349	2,690	239	476	49,438	57,109
1893-94...	538	26,900	47,745	24,679	6,079	4,070	1,080	2,155	190	380	55,632	58,184

[NOTE.—The statement in the next paragraph shows the number of refineries *at work* during the year, hence the figures in the two statements differ].

Compared with 1892-93, there is a decrease of 6 in the number of refinery licenses issued and an increase of 2,705 in the number of crude saltpetre licenses issued. The issue of licenses for the manufacture of khari (sulphate of soda) has increased by 3,813. In the issue of sajji and rassi (carbonate of soda) licenses there are decreases of 269 in the former case and of 49 in the latter case. The falling off in the issue of the refinery licenses is owing to the temporary closure of certain works in the Patna Division and in Calcutta. The issue of crude saltpetre and khari licenses increased owing to the return of good weather in 1893-94 for the manufacture of these substances. It will be remembered that the preceding year was a very unfavourable one for crude saltpetre and khari production. The decrease in the number of sajji and rassi licenses issued is mainly owing to licenses being no longer necessary for the manufacture of barilla or sajji from salso-laceous plants in the Punjáb. In the Punjáb there was a decrease of one in the number of refinery licenses and of 326 in the other licenses issued, the reason for which latter decrease has just been given. In the North-Western Provinces and Oudh the following increases in the number of licenses of all kinds issued have taken place:—Refineries 10, crude saltpetre works 610, and carbonate of soda works 288. In the Patna Division there were 7 less refinery licenses issued and 3 fewer licenses for the manufacture of carbonate of soda. The issue of crude saltpetre and sulphate of soda licenses increased by 1,871 and 3,894 respectively. In the Bhagalpur Division refinery licenses increased by 1, crude saltpetre licenses by 72, and sulphate of soda licenses by 3. In Calcutta 11 refinery licenses were issued against 15 in the previous year.

Variations in number of licenses.

65. The following statement furnishes particulars of the number of refineries at work, the quantity of crude

Outturn of saltpetre refineries at work.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. INTERNAL BRANCH. saltpetre dissolved and the quantity of refined saltpetre yielded, and of salt educed for the past four years :—

Year.				Number of refineries.	Quantity of crude saltpetre dissolved.	Quantity of refined saltpetre produced.	Total quantity of salt educed.
					Mds.	Mds.	Mds.
1890-91	...	...	...	612	12,85,208	8,36,081	96,558
1891-92	...	...	...	561	12,86,529	8,47,278	1,07,567
1892-93	...	...	...	546	12,94,357	8,02,945	1,11,732
1893-94	...	...	...	540	10,05,191	5,90,814	85,749

The unfavourable weather of the manufacturing season of 1892-93, when most of the crude saltpetre worked up in the refineries in the year under report was produced, was the cause of the falling off in the figures shown in this statement. The Assistant Commissioner of the Lower Division says:—“The decrease is due solely to shortness of supplies caused by unfavourable weather and exhaustion of stocks. They ran out in the very first quarter of the year, as frequent falls of rain rendered manufacture quite impossible. Then again the rains set in early, and were late in breaking up, and the occurrence of floods late in October helped to keep the soil moist and unfit for use.” The Assistant Commissioner of the Upper Division says:—“For the general falling off there was but one cause, and that the abnormal wet weather which was a peculiarity of the past year. It retarded manufacture in crude factories and rendered weak and unfit for use the nitrous soil of refineries. Dissolving and filtering operations thus simultaneously suffered; the former by the diminution of the supply of crude saltpetre; the latter by the stoppage of work by what is known as the kuria or filter process.” As compared with the previous year, the supply of crude saltpetre dissolved in refineries fell off by maunds 2,89,166, or 22·34 per cent. The quantity of refined saltpetre produced fell off by maunds 2,12,131, or 26·41 per cent. The yield of salt in the process of refining the saltpetre was less by maunds 25,984, or 23·25 per cent. There is a very satisfactory uniformity in these figures as accounting for the falling off in the salt that was educed during the year.

Details of working of refineries by provinces.

66. Details of the working of the refineries in the Punjab, the North-Western Provinces and Oudh, the Patna and the Bhagalpur Divisions, and in Calcutta are given separately in the following abstract for the past two years:—

Punjab.

				1892-93.	1893-94.
Refineries at work	...	...	No.	39	35
Crude saltpetre dissolved in refineries	...	...	Mds.	1,97,956	1,29,886
Outturn of refined saltpetre	...	...	"	76,396	46,437
Sitta educed	...	...	"	45,123	28,931
Percentage of refined saltpetre produced on crude dissolved	...	...	"	38·59	35·75
Ditto of sitta educed on crude dissolved	...	...	"	22·79	22·27

North-Western Provinces and Oudh.

				1892-93.	1893-94.
Refineries working	...	...	No.	96	111
Crude saltpetre dissolved	...	...	Mds.	2,68,622	2,24,297
Refined saltpetre produced	...	...	"	1,57,850	1,28,156
Salt educed	...	...	"	39,670	32,340
Percentage of refined saltpetre on crude dissolved	...	...	"	58·76	57·13
Ditto salt on crude dissolved, excluding crude saltpetre in sitta refineries	...	...	"	15·36	14·82
Quantity of sitta produced on dissolving crude saltpetre in sitta refineries	...	...	"	10,538	6,808

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

Patna Division.

REVIEW BY SECTIONS.
INTERNAL BRANCH.

				1892-93.	1893-94.
Refineries working	...	...	No.	376	363
Crude saltpetre dissolved	...	...	Mds.	5,40,894	4,43,631
Refined saltpetre produced	...	...	"	3,31,062	2,52,957
Salt educed	...	...	"	16,872	16,037
Percentage of refined saltpetre on crude dissolved	...	...	"	61.20	57.02
Ditto ditto salt ditto ditto	...	...	"	3.12	3.61

Bhagalpur Division.

				1892-93.	1893-94.
Refineries working	...	...	No.	20	19
Crude saltpetre dissolved	...	...	Mds.	35,155	29,514
Refined saltpetre produced	...	...	"	21,394	18,057
Salt educed	...	...	"	708	712
Percentage of refined saltpetre on crude dissolved	...	...	"	60.86	61.18
Ditto ditto salt ditto ditto	...	...	"	2.01	2.41

Calcutta.

				1892-93.	1893-94.
Refineries working	...	...	No.	15	12
Crude and kuttia saltpetre purified	...	...	Mds.	2,51,730	1,77,863
Refined saltpetre produced	...	...	"	2,15,596	1,45,133
Salt pure and impure, educed	...	...	"	20,711	19,782
Percentage of refined saltpetre obtained	...	...	"	85.65	81.60
Ditto ditto salt educed	...	...	"	11.80	11.12

Owing to causes entirely beyond control, the operations everywhere show a falling off as has just been explained, but these details are in themselves quite satisfactory. The Calcutta refineries have given no trouble again this year.

67. The next statement shows the quantities of saltpetre salt excised and of sitta and salt destroyed during the year under report and three preceding years, and also shows the quantity of salt in bond at the close of each annual period :—

Saltpetre salt excised and
sitta and salt destroyed.

Year.	Salt excised.	Sitta and salt destroyed.		Salt in bond.
		Sitta.	Salt.	
	Mds.	Mds.	Mds.	Mds.
1890-91	54,883	50,499	6,038	10,646
1891-92	61,985	62,602	10,096	11,748
1892-93	73,481	81,153	5,087	7,431
1893-94	55,977	56,718	6,327	14,688

The quantity of salt excised falls short of that similarly dealt with in 1892-93 by maunds 17,504, and the quantity of sitta destroyed is also less by maunds 24,435, for which causes have been assigned in the foregoing paragraphs of this report. The salt destroyed exceeds that so dealt with in the previous year by maunds 1,240. Besides being less than usual in quantity, the Assistant Commissioners of the Internal Branch report that the quality of the salt educed was also influenced by the inferior character of the crude saltpetre that was used up in refineries during the year, and that it was for this reason that so much more of the salt was destroyed as unsaleable. The salt in bond at the close of the year was maunds 14,688, or nearly double the quantity in bond at the close of 1892-93. In other words, the refiners experienced more difficulty in getting rid of their stocks of salt. The quantity of sitta that was cleared in the Punjab on payment of a fee of eight annas per maund was about the same as in the previous year (maunds 1,572 in 1892-93 and maunds 1,535 in 1893-94), while in the North-Western Provinces and Oudh refineries the quantity increased from maunds 713 to maunds 1,457.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS.

INTERNAL BRANCH.

Imports into and exports from Calcutta of refined saltpetre.

68. The next two statements furnish statistics regarding the refined saltpetre trade. The first shows the total imports into and exports from Calcutta, and the second the imports into Calcutta by provinces. As the cause of the falling off in the production of crude and refined saltpetre in the works and refineries up-country and in Calcutta has been already explained, these statements call for no further remark:—

	Imports.				Exports.			
	1890-91.	1891-92.	1892-93.	1893-94.	1890-91.	1891-92.	1892-93.	1893-94.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
By East Indian Railway	6,51,098	6,41,260	6,55,629	5,05,856	1,114	5,083	8,037	12,929
„ Eastern Bengal „ ...	23	...	20	...	887	860	401	1,205
„ Boat „ ...	1,558	3,437	1,939	395	209	536	2,576	1,004
„ Inland steamer „ ...	353	1,488	10	614	73	203	574	407
„ Sea „ ...	4	...	...	...	5,47,116	5,35,522	6,01,988	4,38,889
Total	6,53,036	6,46,191	6,57,597	5,06,865	5,49,399	5,42,204	6,13,666	4,55,124

	1890-91.	1891-92.	1892-93.	1893-94.
	Mds.	Mds.	Mds.	Mds.
From Behar	4,13,264	4,08,844	4,38,932	3,43,173
„ North-Western Provinces and Oudh	1,76,757	1,84,934	1,62,177	1,23,375
„ Punjab	62,988	57,129	55,682	39,591
„ Bengal	23	284	69	...
„ Rajputana and Central India	...	...	737	686
Total	6,53,032	6,46,191	6,57,597	5,06,825

Issue of duty-free salt to the North-West Soap Company.

69. An account of the refund of salt duty to the North-West Soap Company at Meerut on the salt used in the manufacture of soap during the past two years is appended:—

	1892-93.	1893-94.
	Md. s. ch.	Md. s. ch.
Opening balance of salt in store	61 24 0	63 18 0
Quantity of salt received in store	765 5 0	657 20 0
Total in hand and received	826 29 0	721 4 0
Quantity issued and expended	763 11 0	649 19 0
Balance remaining	63 18 0	71 25 0
Quantity of soap produced	10,394 39 0	8,800 27 0
Refunds.		
Quantity	753 5 0	659 2 0
Amount	1,882 13 0	1,647 10 0

The quantity of salt issued and expended is less than in 1892-93 by 113 maunds 32 seers. The quantity on which refunds were actually paid in the year is less by 94 maunds and 3 seers, and the amount refunded is less by Rs. 235 and 3 annas. The quantity of soap manufactured is less by 1,594 maunds 11 seers. These results are said to be due to the opening of a branch factory at Calcutta. The salt used is rock salt obtained from the Warthganj depôt at Khewra on the through-traffic system. The Soap Factory was visited frequently by the Superintendent

of the Agra Circle of the Internal Branch and also by the Assistant Commissioner of the Upper Division of the Internal Branch, and these officers report that everything was in good order in the factory at the time of their visits, and that all necessary precautions are observed to prevent loss to Government by any misuse or theft of any of the salt on which a refund is allowed.

REVIEW BY SECTIONS.
INTERNAL BRANCH.

70. On the 22nd of April 1893, the Government of India in the Department of Finance and Commerce in letter No. 1725S.R. sanctioned the issue to the Punjab Pottery Works, Limited, of duty-free tarred dust salt from the Punjab mines for the manufacture of pottery, and at the same time authorized the Commissioner of Salt Revenue to issue similar salt duty-free to other applicants for the same purpose, under the same rules and conditions, of which the following is a copy:—

Issue of duty free tarred
dust salt to the Punjab
Pottery Works

- I. Only what is known as "dust salt" is to be issued. It must be mixed with tar before issue, and no salt in lumps may on any account be given. The price charged for the salt will be three pies per maund.
- II. Applications for tarred salt shall be made in writing to the Assistant Commissioner of the Punjab Mines Division at least 24 hours before the salt is required for delivery. Each such application shall be accompanied by the price of the quantity of salt applied for.
- III. The operation of mixing the tar and salt in the proportion of not less than one seer of the former to one maund of the latter shall be supervised by the Superintendent on duty at the Warthganj depôt at the expense (not exceeding Rs. 5 a day) of the applicant for his services. The applicant shall also supply the quantity of tar required for the mixture.
- IV. The Superintendent will be responsible that no smaller quantity of tar than that prescribed by the Assistant Commissioner of Salt Revenue is used in the mixture, and before granting the usual protective documents for the removal of the tarred salt from the depôt, he shall certify to the Assistant Commissioner that the process of mixing the tar with the salt has been thoroughly performed.
- V. Before the tarred salt is removed from the depôt, the applicant shall furnish a written guarantee that it is intended solely for use in the manufacture of glazed pottery, and that every possible precaution will be taken to prevent the article from being stolen or restored to a condition fit for human consumption.
- VI. Any case in which it is proved that the duty-free tarred salt has been restored, or that an attempt has been made to restore it, to a condition fit for human consumption will disqualify the owner of the manufactory whence the impure article was obtained from receiving duty-free salt in future, and will render the remainder of his stock of duty-free tarred salt liable to confiscation.
- VII. The owner of a manufactory where duty-free tarred salt is allowed to be stored and consumed shall keep a book showing the daily expenditure of such salt, the purpose for which it is expended, and the stock

REVIEW BY SECTIONS.

remaining in store at the close of each day, and the book and stock shall be accessible at all times to the Assistant Commissioner of Salt Revenue at Khewra or any officer deputed by him to inspect and examine them.

No salt has yet been applied for by the Punjab Pottery Works, Limited, under these rules, nor have applications been received from any other company or person. It is understood that Punjab Mines rock salt has been found not to be suitable for pottery and tile glazing, and that sea salt is the kind that is required.

Salt taxed by the Northern India Salt Revenue Department imported into the Lower Provinces of Bengal by railway.

71. The following statement, which is inserted at the request of the Government of Bengal, shows the quantity of salt taxed by the Northern India Salt Department which was sent by railway into the Lower Provinces of Bengal during the past three years. The increase as compared with 1892-93 amounts to maunds 20,133, and is caused nearly entirely by the larger quantity of Punjab Mines salt which was sent to Patna and Gya in the year under report:—

				Into Calcutta.	Into Bengal.	Into Behar.	Total.
				Mds.	Mds.	Mds.	Mds.
From North-Western Provinces and Oudh.	1891-92	...	...	55	48	2,894	2,997
	1892-93	...	...	555	206	2,333	3,094
	1893-94	...	...	1,216	1	3,333	4,550
From Punjab	1891-92	...	...	320	...	85,334	85,654
	1892-93	...	...	359	13	78,712	79,084
	1893-94	...	...	704	...	97,296	98,000
From Rajputana	1891-92	...	...	...	...	20,156	20,156
	1892-93	...	...	500	...	630	1,130
	1893-94	...	...	186	...	...	186
From Central Provinces	1891-92	...	...	...	1,155	...	1,155
	1892-93	...	...	...	1,976	...	1,976
	1893-94	...	...	...	2,663	10	2,673
From Bombay Port	1891-92	...	...	...	53	7	60
	1892-93	...	...	...	...	...	...
	1893-94	...	...	...	...	8	8
Total	1891-92	...	...	375	1,256	1,08,391	1,10,022
	1892-93	...	...	1,414	2,195	81,675	85,284
	1893-94	...	...	2,106	2,664	1,00,617	1,05,417

Imports and exports of salt between Nepal and Thibet and North-Western Provinces and Oudh.

72. The statement attached to this paragraph shows particulars of the imports and exports of salt between Thibet and Nepal and British territory along the frontiers of the North-Western Provinces and Oudh. The imports were more and the exports were less than in 1892-93 by maunds 2,203 and maunds 6,668 respectively.

The fluctuation is not great, but no cause for it has been ascertained:—

				1892-93.		1893-94.	
				Imports.	Exports.	Imports.	Exports.
				Mds.	Mds.	Mds.	Mds.
Almora	...	...	...	13,178	1,955	14,094	4,440
Kumaun	...	...	...	3,155	...	...	...
Garhwál	...	...	...	14,457	...	14,986	...
Nilang pass and Dehra Dún	...	...	...	4,834	...	8,747	...
Pilibhit	...	...	...	...	3,948	...	5,045
Kheri	...	...	...	...	10,599	...	9,469
Babraich	...	...	...	...	6,004	...	5,149
Gonda	...	...	...	...	12,631	...	7,192
Basti	...	...	...	...	14,324	...	10,486
Gorakhpur	...	...	...	...	9,923	...	8,934
Total	...	...	...	35,624	59,374	37,827	52,706

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

73. The following statement shows the wholesale price of salt in the months of March 1893 and 1894 in some of the principal markets of the British provinces to which the operations of the Northern India Salt Department extend. The rates for the North-Western Provinces and Oudh are for Sambhar salt, and are taken from the departmental returns. The rates for Behar are for Calcutta salt. Those for the Punjab are for Punjab Mines rock salt, and those for the Central Provinces for Bombay salt. In the two latter cases they are obtained from the fortnightly prices current published in the *Gazette of India*. In Behar the variations are slight, except at Patna, where the price seems to have increased by $2\frac{1}{4}$ annas a maund. For the most part the price of Liverpool salt in bond at Calcutta and in the markets ruled a little higher than in 1892-93. In the North-Western Provinces and Oudh the increase is caused by the increase in price at the Lake in 1893-94 as compared with 1892-93. In the Punjab no change worth noticing occurred in the market rates:—

PRICE OF SALT.
Prices of salt in the principal markets of Upper India.

						Wholesale rate per maund.	
						1893.	1894.
						Rs. a. p.	Rs. a. p.
<i>Behar.</i>							
Patna	...	...	...	...	...	3 9 3	3 11 6
Saran (Chupra)	...	...	...	...	...	3 9 3	3 10 0
Muzaffarpur	...	...	...	...	...	3 7 0	3 9 0
Champaran (Motibari)	...	...	...	...	...	3 11 0	3 11 0
Buxar	...	...	...	...	...	3 9 0	3 10 0
Darbhanga	...	...	...	...	...	3 7 0	3 7 6
<i>North-Western Provinces and Oudh.</i>							
Agra	...	...	...	...	...	3 2 0	3 7 0
Cawnpore	...	...	...	...	...	3 2 9	3 8 4
Allahabad	...	...	...	...	...	3 9 0	3 14 0
Benares	...	...	...	...	...	3 7 0	3 12 0
Lucknow	...	...	...	...	...	3 3 2	3 10 2
Fyzabad	...	...	...	...	...	3 6 6	3 11 6
Hathras	...	...	...	...	...	3 2 0	3 8 3
Bareilly	...	...	...	...	...	3 4 3	3 11 9
Meerut	...	...	...	...	...	3 4 3	3 10 0
<i>Punjab.</i>							
Lahore	...	...	...	...	...	3 5 4	3 5 4
Anritsar	...	...	...	...	...	3 4 3	3 5 4
Ludhiana	...	...	...	...	...	3 2 3	3 3 2
Multan	...	...	...	...	...	3 5 4	3 4 3
Rawal Pindi	...	...	...	...	...	3 0 4	2 15 5
Umballa	...	...	...	...	...	3 2 2	3 2 2
Ferozepur	...	...	...	...	...	3 2 3	3 3 2
Jullundur	...	...	...	...	...	3 5 4	3 2 2
Jhelum	...	...	...	...	...	2 13 9	2 15 5
Shahpur	...	...	...	...	...	3 1 3	3 1 3
<i>Central Provinces.</i>							
Jubbulpore	...	...	...	...	...	4 5 2	4 6 2
Nagpur	...	...	...	...	...	3 13 8	3 15 3
Saugor	...	...	...	...	...	4 5 2	4 6 2
Nimar	...	...	...	...	...	3 8 5	3 8 6
Hoshungabad	...	...	...	...	...	4 3 4	4 3 4

74. Appendix IV of this report contains full details by divisions of the number of persons arrested for offences against the Salt Acts and Rules, the number released by the Department, the number prosecuted, and the result of the prosecutions.

PENAL ACTION OF
THE DEPARTMENT.
Arrests for breaches of
the salt laws.

PENAL ACTION OF
THE DEPARTMENT.

The following is an abstract of Appendix IV :—

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1892-93 ...	1,440	899	541	43	404	91.99
1893-94 ...	1,453	868	585	34	544	94.11

The number of arrests has risen from 1,440 to 1,453—an increase of 13. In the Punjab Mines Division the arrests were fewer by 31 (388 in 1892-93 and 357 in 1893-94) entirely in the number of petty cases of passengers passing across the Indus at Khairabad and Attock with small quantities of Kohat salt. At the Sambhar lake there were 20 arrests in 1892-93 and 23 in 1893-94—an increase of 3 during the year under report. At Didwana there were no cases last year against 9 in 1892-93. At Pachbadra there were 9 cases in 1892-93 and 6 in 1893-94—a decrease of 3. In the Internal Branch the arrests increased from 1,014 in 1892-93 to 1,067 in 1893-94, an increase of 53 in the year, owing to the increase in the number of crude saltpetre licenses issued; but none of these cases were of any magnitude or importance. Elsewhere there were no arrests. The number of persons discharged after enquiry by the Department was 899 in 1892-93 and 868 in 1893-94—that is, fewer by 31. There were 44 more persons sent up for trial (541 in 1892-93 and 585 in 1893-94). The acquittals by Magistrates were 43 in 1892-93 and 34 in 1893-94, less, that is, by 9 persons. The percentage of convictions has risen from 91.99 in 1892-93 to 94.11 in 1893-94.

Departmental releases.

75. The next statement gives details of the releases made by the Department after enquiry :—

Year.	Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.	Total.
1892-93 ...	8	787	104	899
1893-94 ...	4	809	55	868

Punishments awarded by
Criminal Courts.

76. The statement attached to this paragraph is an abstract of the punishments awarded by the Criminal Courts, full details of which are supplied in Appendix V. Comparing the figures of the two years, they will be seen to be remarkably uniform. The punishments awarded vary very little from year to year, and are considered adequate by myself and my divisional officers :—

Year.	Number imprisoned in default of payment of fines.	Average period of imprisonment.	Number who paid fines.	Average amount of fines.
	Number.	Month days.	Number.	Rs.
1892-93 ...	202	1 5	311	6.76
1893-94 ...	194	1 4	376	6.86

77. The following is a brief account of a few notable seizures of Kohat salt which occurred in the Mansehra subsection or northern end of the Indus line, and of rudely manufactured earth salt in the Dera Ghazi Khan district:—

PENAL ACTION OF
THE DEPARTMENT.

Summary of the chief
seizure cases during
the year.

(1) Altaf Ali, Inspector, and party were on the watch on the night of the 7th November 1893 near the village of Hehr on the Amb border, when three Gujars came along from Agror with 1 maund 32 seers of salt. They showed fight, and one throwing down his head-load of salt ran away. The jamadár of the party pursued him, and after a run of nearly two miles overtook him in a stream. The night was dark and the locality hilly and thickly wooded with deodar. Before the jamadár could close with the Gujar, the latter struck him twice with stones, and as he closed with him, with a stick. Both the men rolled over in the water, but the jamadár eventually secured his man. At this juncture six villagers turned out from a hamlet near by to rescue the Gujar, but the jamadár by threats prevented their attempting a rescue. When all the smugglers had been secured and the Inspector was escorting them away, a party of 20 villagers turned out to rescue them; but they, too, were deterred by the fear that the party had fire arms, the Inspector having warned them that he would fire on them. The Magistrate who tried this case awarded the jamadár a special reward of Rs. 5, and gave him a letter commending him for the "great dash and intrepidity" with which he behaved in arresting the Gujar. The accused were punished with 14 days' rigorous imprisonment and Rs. 10 fine each.

(2) At Nawigharie, in Agror, Altaf Ali and party were watching for smugglers on the night of the 22nd November 1893, and seized 13 men carrying head loads of Kohat salt in the direction of Jallgulli. The salt was purchased at Darband and Bhajna in Amb territory, and weighed 9 maunds 32 seers. The Pacaptors numbered only 6, while the smugglers were 13 thans and Gujars. They resisted and used their sticks, and the Inspector's party were forced to draw their swords in self-defence; but they behaved with great forbearance, inflicting only three trifling wounds on the smugglers. The smugglers were all punished with 14 days' rigorous imprisonment and Rs. 5 fine each.

(3) This seizure was also effected at Nawigharie in Agror, where Altaf Ali, Inspector, and party were on the watch on the night of the 26th February 1894. The smugglers numbered six, and the salt was being imported from Amb territory on seven mules and a pony; it weighed 17 maunds 22½ seers. As usual, the smugglers resisted and used their sticks, but they were secured without one man having to draw his sword. They were all punished suitably, and the Magistrate who tried the case drew attention to the behaviour of Altaf Ali, Inspector, and the jamadár in effecting the seizure. The mules and pony were confiscated.

(4) On information received, Inspector Altaf Ali and party, aided by a 1st grade constable of police, searched some houses in the village of Deolie, Thána Shinkari, for Kohat salt. About 8 maunds of salt was found, and it and the accused were

PENAL ACTION OF
THE DEPARTMENT.

being removed when a party of villagers, about 60 to 70 strong, headed by one Akbar Ali, servant of Bhareh Khan, khan and lambardar of Battal, attacked and assaulted our establishment and rescued the prisoners, and forcibly took possession of the salt that had been seized. The original accused, six in number, were all punished on the charge of illicit possession of salt with fine aggregating Rs. 45, while they and twelve others were punished under sections 147 and 225, Indian Penal Code, with rigorous imprisonment, aggregating 19 months, including periods of solitary confinement and fines aggregating Rs. 201. In the Mansehra sub-section altogether 28 seizures of Kohat salt were effected, representing 44 maunds 6 seers $7\frac{1}{2}$ chattaacks, and 71 persons concerned. Of these, 10 were cases of house search in which 13 maunds 9 seers 5 chattaacks of salt were found illicitly stored. The remaining 18 were cases where the salt was being imported when it was seized, the aggregate quantity of the salt being 30 maunds 37 seers $2\frac{1}{2}$ chattaacks. These are by far the most important class of cases, six others (aggregating 1 seer $13\frac{1}{2}$ chattaacks of salt) were of quantities under one seer. The establishment consists of only 1 inspector, 1 jamadar and 10 peons, the length of line to be guarded being 70 miles, and the party has certainly done good work, at the same time that there has been no attempt to oppress the people or use harshly the powers which the salt laws give.

The following seizures of earth salt, important by reason of the large quantity of salt seized, were effected by the Inspector and 4 peons who patrol the Dera Ghazi Khan District:—

- | | | | | | | |
|-----|---|-------|----|---------------|-----|---------|
| (1) | 1 | maund | 20 | seers salt... | 1 | person. |
| (2) | 4 | " | 10 | " | ... | 1 " |
| (3) | 4 | " | 39 | " | ... | 1 " |

The police also effected a seizure of 2 maunds of salt.

No noticeable cases occurred at Sambhar or Didwana, and no seizures at all took place at the Delhi salt sources. At Pachbadra only three cases occurred, concerning which the Assistant Commissioner says:—"That thefts were fewer was owing to the abundance of highly paid work obtainable in the tract and to the richness of the harvest. Considering how ample is the cover in the tract owing to the brushwood growing in it, inequalities of the ground and pit banks, and how easy it would be for the thieves to enter and leave the tract, the wonder is that thefts are not more frequent; and that they are not so is in the main due to the certainty of detection and arrest owing to the cleverness of the trackers, who never fail, if put on a fairly fresh track, to find the thieves." There were no seizure cases deserving special notice either at Falodi or on the Luni tract or in the Internal Branch during the year.

ADMINISTRATION
DURING THE YEAR.
Criminal offences committed by establishment.

78. Details of the prosecutions of members of the force for criminal offences committed during the year are given below. The man who committed murder was a peon of the Punjab Mines Division. He murdered his mother-in-law while he was away at his village on casual leave, and being arrested

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1893-94.

by the police was tried and sentenced to capital punishment :—

ADMINISTRATION
DURING THE YEAR.

Division.					Theft of salt.	Murder.	Total.
Punjab Mines	...	...	...	...	1	1	2
Sambhar	...	...	...	...	1	...	1
Total					2	1	3

79. The following statement shows the casualties in the force during 1893-94 :—

Casualties in the force.

	Assistant Commissioners.	Superintendents and Assistant Superintendents.	Inspectors.	Kotgushis.	Jamadars.	Peons.	English and Vernacular clerks.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Strength of establishment during the year 1893-94.	7	43	100	44	194	1,828	138	61	415	
Died	...	1	...	1	8	21	...	1	32	1.32
Dismissed	...	...	...	...	...	22	...	...	22	0.91
Deserted	...	...	...	...	...	8	...	...	8	0.33
Failed to rejoin from leave.	...	...	...	...	2	83	2	...	87	3.60
Resigned	...	...	...	...	...	24	1	1	26	1.08
Removed as unfit or pensioned.	...	1	4	1	9	20	3	2	40	1.66
Total casualties	...	2	4	2	19	178	6	4	215	8.90
Percentage of casualties.	...	4.65	4.00	4.55	9.79	9.74	4.34	6.56	8.90	...

80. Mr. A. B. Patterson, C. S., Commissioner of Salt Revenue, was in charge of the Department throughout the year.

Officer in charge of the department.

81. Mr. R. J. Whitten has, as usual, rendered the most valuable assistance in the administration of every branch of the Department.

Notice of officers.

Messrs. Lyon, Assistant Commissioner, Sambhar Division, and Bolster, Assistant Commissioner, Punjab Mines Division, have managed their important charges satisfactorily. Mr. Buckley also deserves credit for his management of Pachbadra during a year when on account of the scarcity of Sambhar salt a great strain was thrown on the source. The gratifying financial results were to a great extent due to the tact shown by him in his dealings with the salt manufacturers. Among Superintendents, Messrs. Bryan, Holford, Money and Rai Bahadur Nanak Chand deserve special mention. The two first mentioned were selected to act as Assistant Commissioners during temporary vacancies. Their good work in the higher grade will be described in next year's report. Mr. Money is in special charge of the Mayo Mines, and has performed his important duties to my satisfaction. Rai Bahadur Nanak Chand's work as Superintendent, Salt Manufacture, Sambhar, was most valuable during a very critical time.

OFFICE OF THE COMMISSIONER,
NORTHERN INDIA SALT REVENUE;
SIMLA, the 18th August 1894.

A. B. PATTERSON,

Commissioner.

APPENDICES.

Comparative return of receipts and charges of the Northern

	Central Office.		Punjab Mines.		Kohat Mines.		Mandi Mines.		Delhi Salt Sources.	
	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
I. Sale proceeds of salt :—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Sambhar ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
... { Price ...	...	...	...	...	...	...	...	...	...	...
(2) Didwana ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
... { Price ...	...	...	...	...	...	...	...	...	...	...
(3) Pachbadra ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
... { Price ...	...	...	...	...	...	...	...	...	...	...
(4) Falodi ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
... { Price ...	...	...	...	...	...	...	...	...	...	...
(5) Punjab Mines ... { Quantity ...	...	...	21,06,441	20,72,620	...	...	...	...	...	...
... { Price ...	...	...	98,739	97,243	...	...	...	...	...	...
II. Excise duty on salt { Quantity ...	...	...	21,06,441	20,72,620	...	...	...	...	1,24,181	66,468
... { Duty ...	...	...	52,66,102	51,81,550	...	...	...	...	3,10,453	1,66,169
III. Kohat salt duty ... { Quantity ...	...	...	...	...	6,23,981	5,90,285	...	...	...	...
... { Duty ...	...	...	...	...	2,44,699	2,31,484	...	...	...	...
IV. Share of Mandi salt { Quantity ...	...	...	...	...	...	...	1,24,496	1,34,026	...	...
... { Duty ...	...	...	...	...	...	...	38,905	41,883	...	...
V. Government proprietary share in Sultānpur produce (Hakimi cess).	...	...	...	...	...	...	...	...	10,968	6,307
VI. Fees for licenses of saline works, Internal Branch.	...	...	...	...	...	...	...	...	...	...
VII. Miscellaneous, including fines and forfeitures.	100	...	643	560	6	...	...	...	209	59
VIII. Carriage and freight, &c.	...	...	60,814	59,188	...	...	...	...	...	...
Total	100	...	54,26,298	53,38,541	2,44,705	2,31,484	38,905	41,883	3,21,630	1,72,535
CHARGES.										
Commissioner ...	22,993	28,800	...	...	...	...	...	...	...	...
Deputy Commissioner ...	17,708	17,400	...	...	...	...	...	...	...	...
Personal Assistant to Commissioner ...	6,000	7,113	...	...	...	...	...	...	...	...
Assistant Commissioners ...	...	...	6,936	7,517	...	...	...	...	...	...
Exchange compensation allowance ...	...	4,473	...	656	...	...	...	...	...	...
ESTABLISHMENT.										
Clerks ...	12,234	12,048	7,567	7,834	...	...	...	...	...	...
Servants and Guards ...	1,002	967	1,203	1,196	...	...	...	...	...	...
PREVENTIVE ESTABLISHMENT.										
Superintendents and Assistant Superintendents.	2,700	250	40,093	55,490	7,909	6,070	3,600	4,412	10,250	10,120
Inspectors, kotgushts and jamadars ...	...	...	23,608	24,025	6,577	7,207	841	904	5,436	4,043
English and Vernacular clerks ...	360	360	3,011	3,008	1,717	1,787	...	...	1,102	740
Servants and guards ...	...	...	67,412	67,400	17,115	17,564	1,462	1,076	9,459	8,044
Medical establishment ...	...	...	1,212	1,212	...	...	...	...	...	...
Temporary establishment ...	...	...	...	...	...	...	...	...	...	...
Exchange compensation allowance ...	...	...	...	1,055	...	390	...	523	...	...
Total	62,997	71,431	1,60,042	1,69,393	33,693	33,018	5,903	6,945	26,277	22,987
CONTINGENCIES.										
Travelling allowances ...	5,408	3,981	4,728	5,007	589	651	287	412	447	447
Conveyance of tents and records ...	1,641	1,236	485	466	45	9	...	...	...	...
Purchase of tents ...	349	307	253	27	...	77	...	...	...	19
House-rent and horse allowance ...	930	661	247	207	480	280	360	360	...	...
Hot weather charges ...	180	141	66	65	76	75	...	...	...	...
Service postage charges ...	847	982	1,057	971	120	90	20	15	76	65
Telegram charges ...	111	961	41	39	44	35	...	...	1	5
Stationery charges ...	93	86	157	131	120	254	2	3	32	32
Excavation and manufacture ...	...	...	62,859	62,717	...	...	...	...	...	...
Rewards, half fines, &c. ...	...	...	235	570	58	31	...	...	...	...
Through-traffic charges ...	...	...	39,349	39,637	...	...	...	...	...	...
Commission on salt collections ...	...	...	...	...	29,070	28,767	...	...	...	...
Clothing grant ...	4,792	5,000	...	...	...	...	...	...	...	...
Miscellaneous ...	264	484	2,469	3,222	512	325	61	64	157	50
Petty construction and repairs ...	...	...	33,850	36,435	11,934	5,642	...	...	816	961
Total	14,613	13,839	1,45,796	1,49,494	43,048	36,236	730	854	1,529	1,579
Refunds ...	...	...	43	122	...	...	...	...	3,491	1,061
Total charges	77,610	85,270	3,05,881	3,19,009	76,746	69,254	6,633	7,799	31,297	25,627
Net receipts ...	—77,516	—85,270	51,20,417	50,11,532	1,67,959	1,62,230	32,272	34,084	2,90,333	1,46,908
Percentage of charges ...	0.36	0.47	5.63	5.97	31.36	29.91	17.04	18.62	9.73	14.85
Treaty payments ...	...	...	...	...	...	...	...	...	...	...
Receipts, deducting treaty payments ...	...	...	...	...	...	...	...	...	...	...

DIX No. I.

India Salt Revenue Department for the year 1893-94.

Sambhar Lake.		Didwana Salt Source.		Pachyadra Salt Source.		Falodi Salt Source.		Internal Branch.		Total.	
1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.	1892-93.	1893-94.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
51,09,601	27,95,141	...	...	...	...	...	...	...	...	51,09,601	27,95,141
8,52,991	9,53,355	...	...	...	...	...	...	...	...	8,52,991	9,53,395
...	...	2,23,218	5,00,899	...	...	...	...	...	...	2,23,218	5,00,899
...	...	24,897	31,306	...	...	...	...	...	...	24,897	31,306
...	...	...	...	79,263	12,01,268	...	...	...	...	4,79,263	12,01,268
...	...	...	...	44,931	1,12,900	...	...	...	...	44,931	1,12,900
...	...	...	...	...	...	15,189	15,000	...	...	15,189	15,000
...	...	...	...	...	...	2,848	2,813	...	...	2,848	2,813
...	...	...	...	...	...	...	...	...	...	21,06,441	20,72,620
...	...	...	...	...	...	...	...	...	...	98,739	97,243
51,04,601	27,90,141	1,78,423	4,57,491	3,29,263	10,59,268	2,923	...	73,481	55,977	79,19,313	65,01,965
1,27,61,504	69,75,353	4,46,037	11,43,727	8,23,158	26,48,170	7,307	...	1,83,702	1,39,943	1,97,98,283	1,62,51,912
...	...	...	...	...	...	...	...	...	...	6,23,981	5,90,285
...	...	...	...	...	...	...	...	...	...	2,44,699	2,31,484
...	...	...	...	...	...	...	...	...	...	1,24,496	1,34,026
...	...	...	...	...	...	...	...	...	...	38,905	41,883
...	...	...	...	...	...	...	...	...	...	10,968	6,307
...	...	...	...	...	...	...	...	59,394	61,176	59,394	61,176
295	228	83	224	200	269	244	...	133	287	1,913	1,627
47,302	23,946	...	...	2,846	13,186	...	...	...	...	1,10,962	96,320
1,86,62,092	79,52,922	4,71,037	11,75,257	8,71,135	27,74,525	10,399	2,813	2,43,229	2,01,406	2,12,89,530	1,78,91,366
...	...	...	...	...	...	...	...	...	...	22,993	28,800
...	...	...	...	...	...	...	...	...	...	17,708	17,400
...	...	...	...	...	...	...	...	...	...	6,000	7,113
9,600	9,634	11,100	6,300	6,600	6,000	...	...	10,500	20,658	50,736	50,109
...	874	...	...	...	...	...	...	...	874	...	6,877
14,373	13,858	2,429	2,409	3,196	3,329	...	...	10,525	9,963	50,324	49,441
1,065	1,077	588	577	682	615	...	...	1,265	1,265	5,805	5,717
43,555	50,242	5,980	1,847	13,900	13,135	1,685	...	55,374	44,848	1,94,076	1,86,444
13,267	13,898	1,928	1,768	7,135	8,055	753	588	32,345	32,976	91,890	93,464
3,165	3,649	375	343	582	651	153	...	5,858	5,725	16,403	16,303
22,656	22,235	4,063	4,044	14,714	14,166	1,816	510	25,359	25,742	1,64,356	1,60,781
1,488	1,484	944	673	1,538	1,478	499	...	...	...	5,681	4,853
2,415	165	...	...	...	...	...	...	...	...	2,415	165
...	1,346	...	...	...	753	...	...	...	824	...	4,891
1,11,584	1,18,462	27,407	17,967	48,347	48,182	4,906	1,098	1,47,226	1,42,875	6,28,387	6,32,358
1,246	1,383	143	398	1,728	1,388	71	23	21,301	21,359	35,948	35,049
36	74	...	...	34	112	15	...	2,548	2,478	4,804	4,375
17	127	...	110	32	63	...	...	477	1,133	1,128	1,863
...	...	...	...	...	...	...	...	2,260	1,983	4,277	3,491
85	108	65	50	89	108	...	...	199	177	760	724
500	496	65	94	192	247	40	23	3,202	2,985	6,117	5,908
105	107	2	1	16	9	...	...	5	7	325	1,164
35	88	14	22	28	38	...	...	385	355	866	959
52,336	1,36,748	4,940	2,503	16,150	46,749	424	511	...	...	1,36,709	2,49,228
324	51	20	...	157	47	...	...	2,650	2,236	3,444	2,935
25,176	15,780	...	...	4,014	23,124	...	...	...	...	68,539	78,541
...	...	...	...	...	...	...	...	...	...	29,070	28,767
...	...	...	...	...	...	...	...	...	...	4,792	5,000
7,930	1,990	311	313	1,863	2,011	837	4,705	663	618	15,067	13,782
8,859	8,509	798	1,940	2,806	4,012	71	155	...	...	59,134	57,654
96,649	1,65,411	6,358	5,431	27,109	77,908	1,458	5,417	33,690	33,331	3,70,980	4,89,500
31	1,324	13,137	13,140	...	907	7,180	1,158	1,884	1,648	25,766	19,360
2,08,264	2,85,197	46,902	36,538	75,456	1,26,997	13,544	7,673	1,82,800	1,77,854	10,25,133	11,41,218
1,34,53,828	76,67,725	4,24,135	11,38,719	7,95,679	26,47,528	—3,145	—4,860	60,429	23,552	2,02,64,397	1,67,50,148
1,52	3,59	9,96	3,11	8,66	4,57	130,24	272,76	75,15	88,30	4,81	6,37
...	...	...	...	...	...	...	...	...	...	29,01,814	30,76,391
...	...	...	...	...	...	...	...	...	...	1,73,62,583	1,36,73,757

APPENDIX No. II.

Statement showing the quantity of salt which paid excise duty at the several salt sources and the excise duty collected thereon from 1st April 1893 to 31st March 1894.

	Quantity.				Duty.	
	At Rs. 2-8-0 per maund.		Total.		At Rs. 2-8-0 per maund	Total.
	Mds.	's. ch.	Mds.	's. ch.		
Sambhar Lake { Ordinary ... { Through-traffic ...	...	...	...	...	Rs. a. p.	Rs. a. p.
	...	...	...	...	31,44,147	8 0
	...	...	...	...	38,30,905	0 0
	...	...	...	...		69,75,352 8 0
Pachbadra Salt Source { Ordinary { Through-traffic ...	...	...	...	...	5,72,014	0 0
	...	...	...	...	20,75,168	12 0
	...	...	...	...		26,48,170 0 0
Didwana Salt Source ...	...	...	...	...	11,43,727	8 0
	...	...	...	...		
Falodi ditto ...	...	...	...	...	...	...
	...	...	...	...		
Punjab Mines { Ordinary { Through-traffic ...	...	...	...	...	6,29,610	0 0
	...	...	...	...	45,51,940	10 0
	...	...	...	...		51,81,550 10 0
Delhi Salt Sources ...	...	...	...	...	1,66,168	12 0
	...	...	...	...		
Upper Division, Internal Branch Lower Division ditto	...	...	...	...	63,960	1 0
	...	...	...	...	75,917	0 7
	...	...	...	...		1,39,813 1 7
	...	...	...	...		
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APPENDIX No. III.

Comparative detail in maunds of the various descriptions of salt which paid duty in Northern India during the year ending 31st March 1894.

Division.	Kinds of salt.				1892-93.	1893-94.	Remarks.
Punjab Mines	...	...	...	Rock salt	...	Mds. 20,72,420	
Kohat ditto	...	...	...	Kohat	...	6,23,981	
Mandi ditto	...	...	...	Mandi	...	1,24,496	
Delhi Salt Sources	...	...	...	Sultānpuri	...	1,24,181	
Sambhar Lake	...	...	...	Sambhar	...	51,04,601	
Didwana Salt Source	...	...	...	Didwana	...	1,78,423	
Pachbadra ditto	...	...	...	Pachbadra	...	3,20,293	
Falodi ditto	...	...	...	Falodi	...	2,923	
Internal Branch	...	...	...	Saltpetre salt	...	78,481	
				Total	...	86,67,790	
						72,26,276	

APPENDIX No. IV.

Comparative return of the number of persons arrested, convicted, &c., for the years 1892-93 and 1893-94.

Division.	Year.	Total number of persons arrested.	Released by Department.				Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of conviction on number of persons sent up for trial less those whose cases were still undecided.	Remarks.
			Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.	Total.						
Punjab Mines	1892-93	388	2	300	9	311	77	9	68	...	88.31	One person absconded before trial.
	1893-94	357	1	249	21	271	86	11	75	...	87.20	
Delhi Salt Sources	1892-93	...	...	...	...	...	...	...	...	...	...	
	1893-94	...	...	...	...	...	...	...	...	...	...	
Sambhar Lake	1892-93	20	...	...	...	...	20	3	17	...	85.00	
	1893-94	23	...	...	...	...	23	2	20	...	90.91	
Didwana Salt Source	1892-93	9	...	...	...	...	9	3	6	...	66.66	
	1893-94	...	...	...	...	...	...	...	...	...	...	
Pachbadra ditto	1892-93	9	...	...	2	2	7	...	7	...	100.00	
	1893-94	6	...	...	...	...	6	...	6	...	100.00	
Falodi ditto	1892-93	...	...	...	...	...	...	...	...	...	...	Four persons absconded before trial.
	1893-94	...	...	...	...	...	...	...	...	...	...	
Internal Branch	1892-93	1,014	6	487	93	586	428	28	396	...	93.39	
	1893-94	1,067	3	560	34	597	470	21	443	6	95.47	
Total	1892-93	1,440	8	787	101	899	541	43	494	...	91.99	Four persons absconded before trial.
	1893-94	1,453	4	809	55	868	585	34	544	6	94.11	One person absconded before trial.

APPENDIX No. V.

Comparative detail of persons imprisoned and fined for breach of the Northern India Salt Revenue Laws during the years 1892-93 and 1893-94.

Division.	Year.	Imprisoned.								Number fined.								Remarks.			
		Number imprisoned for 6 months and up to wards.	Number imprisoned for 3 months and up to 6 months.	Number imprisoned for 2 months and up to 3 months.	Number imprisoned for 1 month and up to 2 months.	Number imprisoned for 15 days and up to 1 month.	Number imprisoned for 10 days and up to 15 days.	Number imprisoned below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and upwards.	Above Rs. 100 and up to Rs. 250.	Above Rs. 50 and up to Rs. 100.	Above Rs. 30 and up to Rs. 50.	Above Rs. 20 and up to Rs. 30.	Above Rs. 10 and up to Rs. 20.	Above Rs. 5 and up to Rs. 10.	Up to Rs. 5.		Total who paid fines.	Aggregate paid.	Average fine.
Punjab Mines	1892-93	..	..	2	10	3	..	1	16	..	..	2	1	9	25	20	59	796	13.49	..	
	1893-94	..	..	..	5	..	17	2	24	..	..	1	..	2	24	45	72	521	7.23		
Delhi Salt Sources	1892-93	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	1893-94	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Sambhar Lake	1892-93	2	4	1	4	1	..	..	12	..	..	..	..	..	..	5	5	18	3.60	..	
	1893-94	..	1	..	2	..	..	..	3	..	..	..	..	3	1	13	17	76	4.47		
Didwana Salt Source	1892-93	..	..	2	3	1	..	..	6	..	..	..	..	..	..	..	..	..	..	..	
	1893-94	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Pachbadra do.	1892-93	..	1	..	..	2	1	..	4	..	..	..	..	..	..	2	2	10	5.00	..	
	1893-94	..	..	..	3	1	1	..	5	..	..	..	..	..	..	1	1	5	5.00		
Falodi do.	1892-93	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	1893-94	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Internal Branch	1892-93	..	12	17	69	31	20	15	164	..	..	..	..	..	..	39	190	245	1,279	5.22	..
	1893-94	5	12	18	44	30	35	18	162	..	..	3	8	28	57	190	286	1,979	6.91		
Total	1892-93	2	17	22	86	38	21	16	(a) 202	..	2	2	5	21	64	217	(a) 311	2,103	6.76	..	
	1893-94	5	13	18	54	31	53	20	(b) 194	..	..	4	8	33	82	249	(b) 376	2,581	6.86		

(a) include 20 persons punished with both fine and imprisonment; besides one person who was whipped.

(b) include 26 persons punished with both fine and imprisonment.

APPENDIX No. VI.

Statement showing the quantity of salt sold at each of the Mandi Mines during the years 1892-93 and 1893-94.

Year.	Names of Mines.	Quantity sold for consumption in British territory.				Quantity sold for consumption in Native States.						Total quantity of salt sold.
		Kangra.	Kulu.	Simla.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rámpur Bishahr.	Total.	
1892-93	Guma	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
	...	...	...	...	...	...	...	...	...	...	...	...
	Drang	6,859	14,593	961	22,413	23,629	7,345	...	3,975	4,849	39,798	62,211
	Total	57,074	15,433	961	73,468	84,796	7,345	63	2,975	4,849	51,028	1,24,496
1893-94	Guma	53,613	987	...	54,600	12,890	...	212	...	...	13,102	67,702
	...	...	...	...	...	...	...	...	...	...	...	...
	Drang	5,140	15,876	1,986	23,002	25,616	7,658	...	4,452	5,596	43,322	66,324
	Total	58,753	16,863	1,986	77,602	38,506	7,658	212	4,452	5,596	56,424	1,34,026

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ON THE
ADMINISTRATION

OF THE

Northern India Salt Revenue Department

FOR THE OFFICIAL YEAR 1894-95.

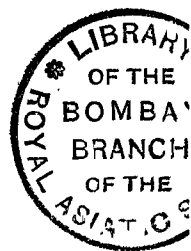
*PUNJAB, NORTH-WESTERN PROVINCES, OUDH, CENTRAL PROVINCES,
BERAR, RAJPUTANA; CENTRAL INDIA, BEHAR AND CALCUTTA.*



ALLAHABAD:

NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.

1895.



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THE receipts and charges of the Northern India Salt Department for the year under report will be found fully detailed and compared with those for the year 1893-94 in Appendix I, the following statement, being an abstract of the receipts and charges of 1894-95 and, of the three preceding years :—

GENERAL REVIEW.
Receipts and charges.

Year.	Gross receipts.				Charges.				Net receipts.	Percentage of charges.	
	Salt.		Fees, cesses, fines, &c.	Total.	Establishment.	Excavation and manufacture.	Contingent and miscellaneous.	Total.			
	Excise duty.	Sale price.									
											Rs.
1891-92	...	1,84,53,006	9,39,136	1,80,462	1,95,72,604	6,39,600	2,83,454	2,63,197	11,86,251	1,83,86,353	6.06
1892-93	...	2,00,81,887	10,24,406	1,83,237	2,12,89,530	6,28,387	1,36,709	2,60,037	10,25,133	2,02,64,397	4.81
1893-94	...	1,65,28,279	11,97,657	1,65,448	1,78,91,384	6,31,757	2,47,373	2,60,333	11,39,463	1,67,51,921	6.36
1894-95	...	1,79,16,716	12,88,967	1,71,962	1,93,77,645	6,21,705	3,81,897	2,63,775	12,67,377	1,81,10,268	6.54

The amount entered as excise duty in this abstract includes, as usual, the realizations from the duty on Kohat salt; it also includes, as in previous years, the sum received by the British Government as its share of the duty realized by the sale of Mandi salt. Fees, cesses, and fines comprise :—(1) the license fees realized in the Internal Branch of the department including the Punjab, (2) the amount of the Hakimi cess, charged on salt sold at the Sultānpur salt sources, and (3) fines and all miscellaneous items of collections, including the charge made for filling, loading and consigning through-traffic salt at Warthganj, Sambhar and Pachbadra.

The gross realizations, which amount to Rs. 1,93,77,645, are more than those of the year 1893-94 by Rs. 14,86,261 or 8.3 per cent., but fall short of the gross realizations of the years 1892-93 and 1891-92 by Rs. 19,11,885 and Rs. 1,94,959, respectively. The total charges of the year, excluding treaty payments, amount to Rs. 12,67,377, and are more than in 1893-94 and its two predecessors by Rs. 1,27,914, Rs. 2,42,244 and Rs. 81,126, respectively; the chief cause of the increase being the activity of salt manufacture during the year just ended at Sambhar, Didwana and Pachbadra, where stocks were low at the close of the previous year, owing, at Sambhar, to the failure of manufacture in the year 1892-93, and at Didwana and Pachbadra, to the drain upon the produce of those sources caused by the check put upon Sambhar sales by raising the price, as explained in the previous year's annual administration Report. Thus at Sambhar the stock of

Figures reviewed.

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salt in hand at the beginning of 1893-94 was maunds 2,82,125, and at the beginning of 1894-95 maunds 18,66,903, while there were manufactured during the latter year maunds 70,35,016; sold maunds 40,31,618, and in hand at the close of the year, after reckoning excesses and deficits and free deliveries, maunds 48,82,430. Similarly at Didwana maunds 63,475 only were manufactured in 1893-94 and maunds 4,16,508 in 1894-95; and at Pachbadra maunds 7,65,578 were extracted from the pits in 1893-94 and maunds 11,09,214 in the year just ended. The net realizations of the year are more than those of 1893-94 by Rs. 13,58,347, but less than those of 1892-93 and 1891-92 by Rs. 21,54,129 and Rs. 2,76,085, and less as compared with the average of the three preceding years by Rs. 3,57,289.

General explanation of the difference between departmental figures and those brought to account by the Comptroller, India Treasuries.

2. The adjustment of the accounts of the Northern India Salt Department for the year 1893-94 between this office and the Comptroller of India Treasuries, as published in the Finance and Revenue accounts of the Government of India for that year, was satisfactorily completed on the 2nd of March 1895. There was no difference either in the receipts or charges. The accounts for the year 1894-95 are still under adjustment, and will be reported upon next year.

Strength and variations of establishment.

3. The following statement shows the strength of the establishment during the year under report and the preceding year, and the variations in the number of officers and men employed in each division.

Division.	1893-94.		1894-95.		Difference.	
	Number of officers.	Number of men.	Number of officers.	Number of men.	Number of officers.	Number of men.
Central office	2	26	2	26	...	...
Punjab Mines	27	954	27	954	...	...
Kohat	8	244	8	244	...	...
Mandi	3	15	3	15	...	...
Dehli Salt Sources	5	188	5	188	...	...
Sambhar Lake	31	353	31	353	...	...
Didwana Salt Source	4	72	4	72	...	...
Pachbadra	8	234	8	233	...	-1
Falodi	1	7	1	7	...	...
Internal Branch	68	415	68	415	...	...
Total	157	2,508	157	2,507	...	-1

It will be seen that the establishment has now been brought down to the strength to which it was reduced by the Government of India on the recommendation of the Finance Committee and the Commissioner of Northern India Salt Revenue. During the year following upon the retirement upon pension of Mr. Bradford, Assistant Commissioner, Mr. Siddons, who was a supernumerary Assistant Commissioner and Personal Assistant, was transferred to the charge of a Division and his supernumerary appointment in the Central Office as Assistant Commissioner was absorbed, a Superintendent being appointed in his stead as Personal Assistant. The supernumerary vernacular clerkship in the Pachbadra Division existing at the close of 1893-94 was also absorbed.

Issues of salt.

4 The total quantity of salt issued by the Northern India Salt Department during the year was maunds 80,23,307 as

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against maunds 74,72,294 issued in 1893-94, being an increase of maunds 5,51,013 or 7·37 per cent. A comparative detail of the issues of both years is here given :—

GENERAL REVIEW.

	1893-94.	1894-95.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Full duty paid ...	65,01,965	70,57,804	5,55,839	...
Issued to Native States free of duty ...	2,08,408	2,06,707	...	1,701
Ditto ditto free of price and duty ...	37,610	38,510	900	...
Kohat salt (paying duty at a special rate) ...	5,90,285	5,91,497	1,212	...
Mandi ditto ditto	1,34,026	1,28,789	...	5,237
Total ...	74,72,294	80,23,307	5,57,951	6,938

More full-duty-paid salt to the extent of maunds 5,55,839 was issued, the details for the year under report being as follows ;—Sambhar salt, maunds 40,21,618 ; increase maunds 12,31,477 or 44·13 per cent., the decrease in the sales of 1893-94 as compared with those of 1892-93 having been maunds 23,14,460 or 45·34 per cent., owing to causes explained in last year's annual report. Punjáb Mines rock salt maunds 18,41,408, being a decrease upon the sales of 1893-94 of maunds 2,31,212 or 11·15 per cent., causes for which falling off in the sales of this kind of salt will be explained hereafter in the section of this report treating about the Punjáb Mines Division and its trade. The issues of Sultánpurí salt, amounting to maunds 94,614, have satisfactorily increased by maunds 28,146 or 42·34 per cent., but are less than in 1892-93 by maunds 29,567, the falling off being even larger if compared with years preceding 1892-93. Didwana salt, maunds 3,47,713, being a decrease of maunds 1,09,778 or 24 per cent., owing to the renewal of the manufacture of Sambhar salt, the lowering of the price of that salt from 8 to 4 annas a maund, and the consequent revival of its trade. Pachbadra salt, maunds 6,97,318, being a falling off of maunds 3,61,950 or 34·17 per cent. as compared with 1893-94, owing to the same causes that have adversely affected the dealings in Didwana salt. Pachbadra sales were, however, still far in advance in 1894-95 of the sales of this description of salt in 1892-93, during which year they amounted only to maunds 3,29,263. In the Internal Branch there was practically no difference between the issues of full-duty-paying saltpetre salt in 1893-94 and 1894-95, the quantities for each year being maunds 55,977 and maunds 55,133, showing a small falling off against the year under review of maunds 844.

In the case of the two kinds of salt paying special rates of duty, the Kohat sales of 1893-94 and 1894-95 were practically equal, the quantities for the two years being maunds 5,90,285 and maunds 5,91,497 or maunds 1,212 in favor of the issues of 1894-95. The Mandi salt sales were maunds 1,28,789 or maunds 5,237 less than in 1893-94, in which year they amounted to maunds 1,34,026.

Further particulars of the variations, so far as they are known, of the manufacture, sale, realizations and course of trade of each description of salt will be given later on in the appropriate sections of this report.

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Details of issues of salt free of duty and free of price and duty.

5. Details of the issues during the past two years of salt free of duty and free of both price and duty, are given in the following table :—

Salt free of duty.					Salt free of price and duty.				
Source from which issued.	State to which issued.	Amount to which State is entitled.	Issues.		Source from which issued.	State to which issued.	Amount to which State is entitled.	Issues.	
			1893-94.	1894-95.				1893-94.	1894-95.
		Mds.	Mds.	Mds.			Mds.	Mds.	Mds.
Didwana ...	Jodhpur...	2,25,000	43,408	43,408	Alwar ...		1,000	...	2,000
Pachbadra ...			1,45,000	1,42,500	Bhartpur...		1,000	...	2,000
Falodi ...			15,000	10,799	Dholpur ...		300	300	300
Total Jodhpur,	...	..	2,03,408	1,96,707	Jeypur ...		7,000	14,000	7,000
Sambhar ...	Rámpur ...	6,000	5,000	10,000	Kerowli ...		50	...	100
					Kishengarh		50	50	50
					Kotah ...		300	...	300
					Lawa ...		10	10	10
					Jodhpur ...		14,000	12,250	15,750
					Jodhpur ...		10,000	10,000	10,000
					Udeypur ...		1,000	1,000	1,000
GRAND TOTAL,	...	2,31,000	2,08,408	2,06,707			34,710	37,610	38,510

The Darbar of Jodhpur in Rájputána and of Rámpur in Rohilkhand are the only two which receive salt free of duty, but for which the price is charged. The Rámpur Darbar is entitled to an annual allowance of maunds 6,000 and received maunds 10,000 during the year, the difference between the two quantities being due to salt for both 1894 and 1895 having been issued during the year under report. The Jodhpur Darbar is entitled by the terms of the salt agreement to receive annually maunds 2,25,000 of salt free of duty. It actually drew maunds 1,96,707 in 1894-95, viz., from Pachbadra maunds 1,42,500, from Didwana maunds 43,408; and from Falodi maunds 10,799. The State godowns and the bazárs were well-supplied, and the price of salt remained at its proper rate throughout the year. One unimportant instance was detected during the year of salt issued from Didwana free of British duty to the Jodhpur Darbar having been taken across the border for sale in a neighbouring Native State. The case was brought to light by one of the officers of this department while on deputation enquiring into the proper observance of the salt agreement and the suppression of earth salt manufacture. The offenders have been fined and imprisoned by the Jodhpur Darbar.

The total annual issue of salt, free both of price and duty, authorized by the salt agreement, is maunds 34,710. The actual quantity issued is maunds 38,510, the issue of maunds 3,800 in excess of the annual grant being thus accounted for :— The Alwar and Bhartpur Darbars took in 1893-94 none of the salt thus allowed to them, and consequently each received in 1894-95 the arrears of 1,000 maunds due to it. The same was the case with the Kerowli Darbar, which received the arrears of 50 maunds due for 1893-94. In 1893-94 the Jodhpur Darbar only drew maunds 12,250 out of the total amount of 14,000 maunds of salt it is entitled to receive free of price and duty, and in the year just ended the arrears, maunds 1,750, were drawn.

No half-duty salt is now issued, as explained in previous reports; the Bikanir Darbar was the only one entitled to receive

this concession up to a limit of maunds 20,000 annually, but now and for some years past, salt sold at the leased salt sources in Rájputána for consumption in Bikanir is issued on payment of full duty, one-half of which is subsequently refunded by this department to the Darbar. The arrangement continues to work well. In 1894-95 the sales for consumption in Bikanir have amounted to maunds 15,675, and the half duty due thereon to the Darbar to Rs. 19,594. Out of this amount Rs. 14,071 have already been paid to the Darbar through the Comptroller, India Treasuries, and the remainder, *viz.*, Rs. 5,523, is now under settlement. In 1892-93 maunds 12,928, and in 1893-94 maunds 13,396, were sold, and declared for consumption in Bikanir, and on these quantities refunds were paid.

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6. The statement entered in this paragraph shows the sums annually payable under the salt treaties and agreements to the Darbars in Rájputána and Central India, and to Bahawalpur and to the Istamrárdárs and Jágirdárs of Ajmere and others, and the amounts that were actually disbursed in the year under report. The total amount payable in 1894-95 is Rs. 29,31,063-4-5; and the amount disbursed comes to Rs. 28,19,863-4-5.

Treaty payments.

State.	Article of treaty or agreement.	Amount payable.	Amount paid.	Remarks.
		Rs. a. p.	Rs. a. p.	
Jeypur	XI. Old treaty, Sambhar, ...	2,75,000 0 0	2,75,000 0 0	
	II. Agreement ...	4,00,000 0 0	4,00,000 0 0	
	VII. " ...	11,000 0 0	11,000 0 0	
	VIII. " ...	2,309 2 7	2,309 2 7	
	XI. Old treaty, Sambhar, ...	1,25,000 0 0	1,25,000 0 0	
Jodhpur	XI. Old Nawa Gudha ..	3,00,000 0 0	3,00,000 0 0	
	VI. Agreement ...	3,91,800 0 0	3,91,800 0 0	
	VII. " ...	19,595 5 3	19,595 5 3	
	X. " ...	1,25,000 0 0	1,25,000 0 0	
Udeypur	IV. " ...	12,900 0 0	92,950 0 0	Rs. 70,953 short paid will be adjusted in 1895-96.
	V. " ...	35,000 0 0		
	VI. " ...	1,56,250 0 0		
	VII. " ...	1,25,000 0 0	1,25,000 0 0	
Ulwar	VII. " ...	25,000 0 0	25,000 0 0	
Kishengarh	VI. " ...	6,000 0 0	6,000 0 0	
Bikanir	VII. " ...	1,50,000 0 0	1,50,000 0 0	
Bhartpur	Foreign Department No. 1271, dated 14th June 1879. ...	500 0 0	500 0 0	
	IV. Agreement ...	1,800 0 0	1,800 0 0	
Sirohi	Government of India, Foreign Department No. 2905, dated 21st August 1884. ...	9,000 0 0	9,000 0 0	
Bahawalpur	VI. Agreement ...	80,000 0 0	80,000 0 0	
Lawa	V. " ...	700 0 0	700 0 0	
Dholpur	VII. " ...	60,000 0 0	60,000 0 0	
Gwalior	VII. " ...	3,12,500 0 0	3,12,500 0 0	
Dattia	VII. " ...	10,000 0 0	10,000 0 0	
Bundi	IV. " ...	8,000 0 0	8,000 0 0	
Tonk	IV. " ...	20,000 0 0	20,000 0 0	
Bhopal	II. " ...	10,000 0 0	10,000 0 9	
Jaora	II. " ...	2,500 0 0	2,500 0 0	
Sitamau	II. " ...	2,000 0 0	2,000 0 0	
Rutlam	II. " ...	1,000 0 0	1,000 0 0	
Kotah	IV & V. " ...	19,175 0 0	19,175 0 0	
	IV. " ...	5,000 0 0	5,000 0 0	
Kerowli	Foreign Department No. 222 J.P., dated 18th April 1882. ...	694 15 0	694 15 0	
Shahpura	IV. Agreement ...	5,000 0 0	5,000 0 0	
Jhallawar	IV & V. " ...	7,250 0 0	7,250 0 0	
Istamrárdárs and Jágirdárs of Ajmere.	Foreign Department No. 1271, dated 14th June 1879. ...	4,178 0 0	4,178 0 0	

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State.	Article of treaty or agreement.	Amount payable.	Amount paid.	Remarks.
		Rs. a. p.	Rs. a. p.	
Indore ... {	Supplementary article to clause 2 of agreement.	61,875 0 0	61,875 0 0	
Dewas (Senior Branch).	" " ...	412 8 0	412 8 0	
Dewas (Junior Branch).	" " ...	412 8 0	412 8 0	
Sailana ...	" " ...	412 8 0	412 8 0	
Narsingarh ...	" " ...	618 12 0	618 12 0	
Rajgarh ...	" " ...	618 12 0	618 12 0	
Samphar ...	Foreign Department No. 501, dated 4th January 1884.	1,450 0 0	1,450 0 0	
Thakur of Kaibania,	Foreign Department No. 846, dated 15th May 1884.	105 0 0	105 0 0	
Royalty payable to Jeypur.	XII.—Old Treaty ...	54,752 3 1	54,752 3 1	
Royalty payable to Jodhpur.	Ditto ...	91,253 10 6	91,253 10 6	
	Total ...	29,31,063 4 5	28,19,863 4 5	

Financial result of all salt agreements.

7. The usual annual account prepared to show the financial results for the year, of the Sambhar Lake Treaties, and the salt agreements entered into with the Darbars when the Rajputana salt sources were leased and the Customs Line was abolished is contained in the following abstract. The sales of salt for which credit is taken are those actually declared at the salt sources to be for places in native territory at the time rawannahs or passes for the delivery of the salt were granted:—

Credits—	Rs.
Price of 5,66,671 maunds of Sambhar salt at an average of 4.86 annas per maund.	1,54,418
Duty on 5,66,671 maunds at Rs. 2-8 per maund	14,16,677
Price of 85,856 maunds of Didwana salt at one anna per maund	5,366
Duty on 29,923 maunds at Rs. 2-8 per maund	74,808
Duty on 12,525 maunds at Re. 1-4 per maund	15,656
Price of 3,16,146 maunds of Pachbadra salt at 1 anna and 6 pies per maund	29,639
Duty on 1,70,496 maunds at Rs. 2-8 per maund	4,26,240
Duty on 3,150 maunds at Rs. 1-4 per maund	3,938
Price of 10,799 maunds of Falodi salt at three annas per maund	2,025
Average cost for the three years ending 31st March 1879 of the abolished customs line.	8,80,506
Total	29,59,273
Debits—	Rs.
Treaty liabilities in 1894-95 to Native States under salt agreements	20,85,05
Share of Sambhar Lake Treaty payment for 1894-95 calculated on the quantity of salt sold from Sambhar for consumption in Native States	1,18,912
Shares similarly calculated of—	
(1) Sambhar Lake fixed and contingent charges	50,648
(2) Fixed and contingent charges of the Didwana salt	6,851
(3) Ditto ditto Pachbadra salt	60,073
(4) Ditto ditto Falodi salt	1,443
Total	23,22,984
Credit balance	6,36,289

The credit balance for the year is Rs. 6,36,289 as against Rs. 4,02,676 in 1893-94, the increase being due to the replenishment of stocks at the Sambhar Lake and the revival of the trade in that salt following upon the reduction of the price in June 1894 from 8 annas to 4 annas a maund.

8. During the year 1893-94, as mentioned in the annual report for that year, it was found to be not necessary to send so many deputations as usual into the Native States to report upon the due observance of the salt agreements. But in 1894-95 the practice was fully resumed and officers have been sent into Jeypur, including Shekhawati, Jodhpur, Udeypur, Ulwar, Kishengarh, Bikanir, Jeysalmir, Bhartpur, Bahawalpur, Dholpur, Bundi, Tonk, Kotah, and Shahpura, wherever in fact in any of the Native States there are salt tracts or salt lakes or the remains of former salt works or where facilities exist for the manufacture of earth salt or its separation from saltpetre and sulphate of soda. On the whole, the manufacture of illicit or earth salt has again been found to be effectually suppressed, but in Jeypur, Bhartpur, Ulwar and Shahpura improvement is desirable, and the Political Officers have been furnished with extracts from the reports of the deputation officers and requested to address their Darbars suitably. In Udeypur the improvement which was observed last year is apparent again this year. The examination of the authorized kharee or inferior earth salt works in Jodhpur, and of the edible salt works at Lunkaran sur in Bikanir and Kanod in Jeysalmir, and also of the "khar" tracts and soda factories in Jeypur, and of the salt jhils and marshes of Kuchor-Rewasa, Cargot and Cuchawan was satisfactory. The salt tracts in Bahawalpur near the Sindh frontier are reported to have been found quite untouched. Some traces of illicit salt manufacture, which are being enquired into, were found in the Rajhan sub-division of the Dehra Ghazi Khan district. The thanks of this department are due to the Political Officers in Rajputana and Central India for their kindness and courtesy in connection with these annual deputations, and on all other occasions in which their assistance is solicited.

GENERAL REVIEW.

Deputation of officers to inspect salt-producing tracts in various Native States

9. The following statement shows for the past four years the necessary details of the working of the system for the collection of Northern India Salt Revenue by the Post-office. Since the 1st of October 1892 a fee of 8 annas per 100 rupees is charged to traders for the services rendered by Post-office. It is not therefore, necessary to do more than compare the figures of the past two years. As regards Punjab Mines rock salt, there is a falling off of five in the number of post-offices employed, of maunds 3,987 in the quantity of salt indented for, and of Rs. 10,621 in the revenue realized. As the total trade in rock salt was less by maunds 2,31,212 than in 1893-94, the decrease in the revenue collection by the Post office is not surprising. In connection with Sambhar salt, only 27 post-offices, were employed as against 34 in the preceding year, but more salt was dealt with by maunds 13,787 and more revenue collected through this agency by Rs. 34,519. Generally, the trade in Sambhar salt was very much brisker in 1894-95 than in 1893-94, the total sales being maunds 40,21,618 and maunds 27,90,141, respectively. In the matter of Pachbadra salt, though only five post-offices were employed as against 12 in 1893-94, there was little difference in the maundage dealt with and the amount of revenue realized, the decrease in quantity being maunds 528, and in revenue Rs. 1,377. Taking the total transactions of the salt trade through the agency of the Post-offices, it appears that there were 45 against 64 Post offices made use of, maunds 88,819 against maunds 79,547 paid for, and Rs. 2,43,788 against Rs. 2,21,267 realized in 1894-95 as compared

Receipt of excise duty and selling price of through-traffic salt at post-offices.

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GENERAL REVIEW: with 1893-94. The fees realized by the Post-office appear to be Rs. 1,219 in 1894-95 against Rs. 1,106 in 1893-94.

Year.	Punjab Mines rock salt.			Sambhar salt.			Pachbadra salt.			Total.		
	Number of Post-offices utilized.	Maunds of salt.	Realizations.	Number of Post-offices utilized.	Maunds of salt.	Realizations.	Number of Post-offices utilized.	Maunds of salt.	Realizations.	Number of Post-offices utilized.	Maunds of salt.	Realizations.
		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.
1891-92	131	14,92,249	38,42,075	152	17,32,791	46,56,877	3	320	835	286	32,25,360	84,99,787
1892-93	112	8,44,285	19,81,949	169	11,22,016	30,15,418	5	1,933	5,044	286	19,68,234	50,02,411
1893-94	18	19,336	50,198	34	52,241	1,50,272	12	7,970	20,797	64	79,547	2,21,267
1894-95	13	15,349	39,577	27	66,028	1,84,791	5	7,442	19,420	45	88,819	2,43,788

Receipt of excise duty and selling price of through-traffic salt by station masters on the Indian Midland Railway.

10. During the year those railway stations on the Indian Midland Railway at which there are neither Government treasuries nor sub-treasuries, nor authorized Post-offices, continued to collect salt revenue free of charge for this department on Punjab Mines rock salt and Sambhar and Pachbadra salt sold on the through-traffic system. The arrangements whereby this is effected have continued to work satisfactorily, and have recently been made permanent by the Government of India. In 1893-94 maunds 40,376 were sold under this system, and in 1894-95 maunds 57,227, viz., Sambhar salt maunds 47,979½, and Pachbadra salt maunds 9,247½. No Punjab Mines rock salt was sold through this railway agency in the year under report; in fact this kind of salt is very little used anywhere in the region through which the Indian Midland Railway runs.

REVIEW BY SECTIONS.

11. Full details of the receipts and charges and the net revenue of each section of the department are given separately in the succeeding paragraphs.

CENTRAL OFFICE.

The total charges, fixed and contingent, of the Central Office for the year 1894-95, and three preceding years, are as follows:—

Year.					Fixed.	Contingent.	Total.
					Rs.	Rs.	Rs.
1891-92	...	...	...	...	66,849	17,411	84,260
1892-93	...	...	...	...	62,997	14,613	77,610
1893-94	...	...	...	...	71,431	13,865	85,296
1894-95	...	...	...	...	70,506	12,721	83,227

Decrease in fixed

In the fixed charges there is a net decrease of Rs. 925, which works out in the following way:—(1) Decrease in the pay of the Personal Assistant of Rs. 2,774, owing to the absence on furlough of the permanent incumbent for 7½ months, during which period the acting officer drew less than the full pay of the appointment, and to the appointment being held since January 1895 by a Superintendent instead of as before by an Assistant Commissioner; (2) decrease of Rs. 582 in the pay of clerks and servants and guards, owing to grant of leave to two clerks and the transfer of a clerk of the lowest grade from the Central Office to Pachbadra; (3) decrease of Rs. 250, the pay for

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1894-95.

one month, of a Superintendent who was on deputation in the Central Office in 1893-94; (4) increase of Rs. 2,681, due to the rate of exchange compensation allowance, drawn by the Commissioner and Deputy Commissioner, being higher in the past than in the previous year. In contingent charges there is a net decrease of Rs. 1,144, which is explained as follows:—*Increases*,—(1) Rs. 26 in travelling allowance: (2) Rs. 271 in repairs of tents; most of the tents are now old, having been in use for 13 years and upwards, and consequently their repairs are expensive: (3) Rs. 4 in charges for country stationery. *Decreases*,—(1) Rs. 178 in the item of conveyance of tents and records, due to the tours being shorter than in the previous year: (2) Rs. 143 in the item of house rent, owing to the persent Personal Assistant receiving no allowance of this kind: (3) Rs. 165 in the item of service postage: and (4) Rs. 506 in the item of telegram charges, the result of the price of Sambhar salt having been twice changed in 1893-94: (5) Rs. 287 in the clothing grant, owing to savings: and (6) Rs. 166 in the item of miscellaneous, owing chiefly to the expenditure for carriage of printed forms being less in 1894-95 than in 1893-94.

REVIEW BY SECTIONS.

CENTRAL OFFICE.

And contingent charges explained.

12. The following statement shows the gross receipts, the charges, fixed and contingent, including the cost of the Indus preventive line, and the net revenue of the Punjab Mines Division for the past and three preceding years:—

PUNJAB MINES.

Receipts, charges and net revenue.

Year.	Gross receipts.				Charges.				Net revenue.	Percentage of charges on receipts.
	Salt-duty.	Sale price.	Miscellaneous.	Total.	Fixed.	Excavation.	Other contingencies.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92 ...	49,46,246	92,742	57,279	50,96,267	1,57,158	59,215	82,814	2,99,187	47,97,080	5.87
1892-93 ...	52,66,102	98,739	61,457	54,26,298	1,60,042	62,859	82,980	3,05,881	51,20,417	5.63
1893-94 ...	51,81,550	97,243	59,748	53,38,541	1,69,238	62,717	86,919	3,18,874	50,19,667	5.97
1894-95 ...	46,03,521	86,316	54,091	47,43,928	1,66,550	72,551	93,368	3,32,469	44,11,459	7.01

The gross receipts of the division are less than those for 1893-94 by Rs. 5,94,613. To make up this amount, excise duty is responsible for Rs. 5,78,029, the quantity of salt sold in 1893-94 being maunds 20,72,620 and in 1894-95 maunds 18,41,408. An explanation of this large falling off will be attempted further on. The falling off in sale price amounts to Rs. 10,927, and is due to the decrease in the quantity of salt sold, no alteration having occurred in the price charged to purchasers, which continues to be nine pies per maund as in former years. As the great bulk of the rock salt sold in the Punjab Mines Division is now despatched to purchasers by what is known as the through-traffic system, the general falling off in the trade of the division has also unfavorably affected the miscellaneous receipts, which are chiefly composed of the item of 6 pies per maund charged for preparing and despatching through-traffic consignments. These receipts therefore fell off from Rs. 59,748 to Rs. 54,091 in the year just ended, and the falling off would have been larger but for the sum of Rs. 1,779, which accrued from fines imposed upon contractors for careless preliminary weighments, and from the sale proceeds of certain

Decrease in gross receipts explained.

REVIEW BY SECTIONS. dismantled and disused rest-houses along the Indus line, now no longer required. The net receipts show a decrease of Rs. 6,08,208 or 12·11 per cent.

PUNJAB MINES. Fixed, excavation and contingent charges. As regards charges, there is a decrease in fixed expenditure of Rs. 2,688, and an increase in excavation charges of Rs. 9,834, and in other contingencies of Rs. 6,449, the total increase in the total charges fixed and contingent together being Rs. 13,595 or 4·26 per cent.

Differences in fixed charges explained. The following is an analysis of the increases and decreases in the fixed expenditure:—*Increases* (1) Rs. 333 in the salary of the Assistant Commissioner, owing to the annual periodical increment falling due; (2) Rs. 53 in the item of exchange compensation allowance paid to the Assistant Commissioner; and (3) Rs. 334 on account of servants and guards, due to transfers of petty officers and men of different grades. *Decreases* (1) Rs. 216 in the pay of clerks, owing to savings on account of men going on leave; (2) Rs. 788 in the pay of Superintendents and Assistant Superintendents, owing to transfers and leave; (3) Rs. 1,595 in the item of Inspectors, Kotegushis; and Jamadars and (4) Rs. 296 in that of English and vernacular clerks, owing chiefly to savings caused by men of this class going on leave, or temporarily deputed to other divisions; (5) Rs. 100 in the item of medical establishment, owing to the Hospital Assistant being on leave, and an officer of lower grade acting for him; and (6) Rs. 413, owing to the stoppage of payment of exchange compensation allowance to certain Superintendents and Assistant Superintendents who were held not to be entitled to continue to draw that allowance.

Differences in contingencies explained. Concerning contingencies, excluding the charge for the mining and excavation of salt, which is separately noticed, the following notes explain the differences in each item:—*Increases* (1) Rs. 41 in the item of repairs of tents, or from Rs. 27 in 1893-94 to Rs. 68 in 1894-95; (2) Rs. 187 under house-rent and horse allowance, owing to the payment (sanctioned by the Government of India) for railway quarters occupied by the establishment in the Attock beat; (3) Rs. 2 hot weather charges; (4) Rs. 960 under miscellaneous, due chiefly to purchase of weighing machines and to the outlay incurred in illuminating the Mayo Mines for His Excellency the Viceroy and other high dignitaries who visited them during the year; (5) Rs. 9,090 under petty construction and repairs. In ordinary and recurring expenditure there was really a comparative decrease under this head, owing to the heavy outlay for repairs to the dépôt buildings, and the construction of a bag shed at Warthganj during 1893-94; but, during the year, the Northern India, Salt Department, with the sanction of the Government of India, accepted a debit of Rs. 17,500 as its share of the cost of an improved system for the supply of water at Khewra to be paid for jointly by the Salt Department and the North-Western Railway. *Decreases*:—(1) Rs. 627 travelling allowance and Rs. 205 conveyance of tents and records, as the Assistant Commissioner was not able to be so much on tour as he was in the previous year; (2) Rs. 93 service postage charges, as the trade of the division was smaller than in 1893-94; Rs. 2 on account of service telegrams; and Rs. 36 in country stationery charges, also owing to the diminished trade of the division; (3) Rs. 219 in the item of half fines and rewards, owing to

fewer important seizures having been made, and the rewards paid being therefore smaller; (4) Rs. 2,527 in through-traffic charges, owing to the quantity of through-traffic salt dealt with being less than in 1893-94.

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PUNJAB MINES.

13. Much important work was done in tunnelling in the Mayo Mines during the year. Thirty tunnels of various lengths, aggregating 1,208·5 running feet, were driven for the purpose of opening out new working space, bringing the tramway nearer to existing workings, and improving the ventilation. The new tramway tunnel was extended 122 running feet and the rail-head pushed forward 340 feet. The drift in No. 20 Buggy Mine, was extended 96 feet, and is eventually to lead out of the hill on the northern slope, when the ventilation of the whole mine will be greatly benefited. In Thomson's tunnel, which has been in existence for many years, and the roof of which had become unsafe, a length of 110 feet more of masonry and log lining has been put in, and about 110 feet more is needed to render it quite safe, this being the way by which all persons on foot enter the mine. New stations were made along the new tramway, and 17 new wagons and 17 new sets of wheels, were added to the tramway rolling stock. The cost of mine improvements, and of maintaining the tramway and rolling stock amounted to Rs. 13,946 in 1893-94, and to Rs. 13,436 in 1894-95. The protective works and fresh water channel in the Khewra gorge were kept in order at a cost of Rs. 2,210 against an expenditure of Rs. 2,813 in the preceding year. During the current year the new water-supply system, by means of pipes and hydrants, which is being laid down at the joint cost of the North-Western Railway and the Salt Department, will be ready.

Improvements in the Mayo Mines.

14. The Mayo Mines at Khewra were visited during the year by their Excellencies the Viceroy and Lady Elgin, His Honor the Lieutenant-Governor of the Punjab, and General the Honorable Sir H. Brackenbury, K. C. B., the Military Member of Council.

Visit of their Excellencies the Viceroy and Lady Elgin to the Mayo Mines.

15. No fatal accident occurred during the year either in the mines or on the tramway; but three cases of simple fracture, and one in which a miner received lacerated wounds on the body and head, occurred as follows:—

Accident in the Mayo Mines during the year.

A miner, carrying salt from one of the workings to the tramway, fell and broke an arm. Two women fell in the same way, and each broke an arm. The man who received wounds on the body and head stopped on to a ledge of salt, just after a blast had been let off. The ledge gave way and he fell on some blocks of salt below, receiving the injuries described, which were not serious.

16. The next statement shows the opening stock balance, the quantity of salt excavated, the quantity of salt sold, and the closing stock balance at the Mayo Mines during the past and three preceding years:—

Stock balances, production and sales of salt at the Mayo Mines.

Year.	Balance in store at commencement of the year.	Excavation during the year.	Total of columns 2 and 3.	Issued during the year.	Balance in store at close of the year.
	Mds.	Mds.	Mds.	Mds.	Mds.
1891-92 ...	5,90,336	19,95,627	25,85,963	18,45,342	7,40,621
1892-93 ...	7,40,621	18,02,348	25,42,969	19,28,669	6,14,300
1893-94 ...	6,14,300	18,19,233	24,33,533	18,83,158	5,50,375
1894-95 ...	5,50,375	17,19,269	22,69,644	15,96,895	6,72,749

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REVIEW BY SECTIONS.

PUNJAB MINES.

Cost of excavation.

And the statement that follows shows the cost of excavation of salt at the Mayo Mines for the same periods:—

Year.			Quantity of salt excavated.	Cost of excavation.	Rate per 100 maunds.
			Mds.	Rs.	Rs. a. p.
1891-92	...	...	19,95,627	61,495	3 1 3 65
1892-93	...	...	18,02,348	59,105	3 4 5 63
1893-94	...	...	18,19,233	57,278	3 2 4 50
1894-95	...	...	17,19,269	60,919	3 8 8 32

The opening balance of stock in the year under review was maunds 5,50,375, maunds 17, 19,269 were excavated, maunds 15,96,895 were issued from the mines, and the closing balance was increased to maunds 6,72,749, or more than the opening balance by maunds 1,22,374. The outturn of weight of salt per 100 cubic feet excavated remained the same as in 1893-94, viz., 135 maunds per 100 cubic feet. The cost per 100 maunds has, however, increased from Rs. 3-4-5½* to Rs. 3-8-8½. It was stated in last year's annual report that the rate then paid, viz., 8½ pies per cubic foot of space excavated in salt was reported by the Assistant Commissioner to be insufficient to remunerate the miners, owing to the increase of wages in the neighbourhood and the more remunerative employment that the miners were procuring at the Government collieries at Dandot, and that the miners working in the Mayo Mines were discontented and wanted better payment for their work. During the winter the matter was exhaustively enquired into and the facts reported by the Assistant Commissioner having been completely established, the rate to be paid was raised from February 1895 from 8½ pies to 10½ pies per cubic foot of salt excavated.

Sales and deliveries.

17. The total sales and deliveries of Punjab Mines rock salt from all the four depôts in the division for the past four years are displayed in the following statement:—

Year.				Sales.	Deliveries.	Increase or decrease over sales.
				Mds.	Mds.	Mds.
1891-92	...	...	...	19,78,498	20,08,973	+ 30,475
1892-93	...	...	...	21,06,441	20,83,686	-- 22,755
1893-94	...	...	...	20,72,620	20,68,221	-- 4,399
1894-95	...	...	...	18,41,408	17,83,646	-- 57,762

Decrease in sales and deliveries.

The year just ended has proved to have been a very indifferent one for the sale of rock salt; indeed, it would be necessary to go back to 1887-88 before a year could be found

* The statement shows the rate to have been Rs. 3-2-4½, but, *vide* last year's annual report, the inclusion of maunds 72,595 of unbooked stock, discovered on measuring up the balances of past years, lowered the rate to this amount, the payments for the salt actually excavated in 1893-94 being at the rate of Rs. 3-4-5½ per 100 maunds.

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in which so little rock salt has been sold. Thus there were sold in :—

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		Maunds.			Maunds.
1887-88	...	17,59,902	1891-92	...	19,78,498
1888-89	...	19,58,658	1892-93	...	21,06,441
1889-90	...	21,40,981	1893-94	...	20,72,620
1890-91	...	19,40,281	1894-95	...	18,41,408

The falling off compared with 1893-94, which, however, was a year better than the average, amounts to maunds 2,31,212 or 11.15 per cent. The deliveries or clearances again compare even less favourably with those of previous years, and they are less than those of 1893-94 by maunds 2,84,575 or 13.76 per cent. There was an uncleared balance of salt (the difference that is between sales and deliveries) sold at the close of the year 1893-94 amounting to maunds 4,399, but at the end of the year under review this uncleared balance was maunds 57,762, caused by scarcity of carriage towards the close of the year, owing to military demands for the two frontier expeditions that were in progress.

Since the close of the year the condition of the trade in Punjab Mines rock salt has, however, very materially improved, and at the end of the first quarter of 1895-96 the sales for the past four years stood as follows :—

					Mds.
First quarter of	1891-92	...	...	...	4,32,236
Ditto	1892-93	...	...	...	4,72,230
Ditto	1893-94	...	...	...	3,99,967
Ditto	1894-95	...	...	...	3,10,170
Ditto	1895-96	...	...	...	4,88,025

It seems evident therefore that a revival of the demand has set in, and not only are the trade figures for the first quarter of the current year very good, but they show that the comparative decline of the trade for the whole of 1894-95 as compared with 1893-94 has been compensated for, and that the current year promises at least to equal the most favorable of its predecessors.

18. The following comparative table exhibits sales and clearances under each class of trade for each of the four depôts of the division for the past two years :—

Sales and clearances for each of the four depôts.

	1893-94.				1894-95.			
	Through-traffic trade.	Ordinary trade excluding Farodi trade.	Farodi trade.	Total.	Through-traffic trade.	Ordinary trade excluding Farodi trade.	Farodi trade.	Total.
Sales.								
Warthganj	18,20,776	72,499	...	18,93,275	15,94,719	60,308	...	16,55,027
Nurpur	...	4,808	...	4,808	...	4,122	...	4,122
Warcha	...	1,07,271	...	1,07,271	...	1,01,935	...	1,01,935
Kalabagh	...	67,266	...	67,266	...	80,324	...	80,324
Total	18,20,776	2,51,844	...	20,72,620	15,94,719	2,46,689	...	18,41,408
Clearances.								
Warthganj	18,10,486	65,882	6,790	18,83,158	15,86,222	54,282	6,391	15,96,895
Nurpur	...	...	4,614	4,614	...	...	4,316	4,316
Warcha	...	1,04,482	5,272	1,09,754	...	1,00,037	5,048	1,05,085
Kalabagh	...	68,182	2,563	70,695	...	74,376	2,974	77,350
Total	18,10,486	2,38,496	19,239	20,68,221	15,86,222	2,28,695	18,729	17,83,646

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Falling off explained.

As a commentary on these statements and on the state of the trade generally during the past year, I can scarcely do better than quote what the Assistant Commissioner of the division says:—"The average quantity of salt sold each year for the past four years falls a little short of 20 lakhs of maunds. The quantity delivered at the four depôts of the division during 1894-95 is only maunds 17,83,646 or 2,84,575 maunds less than was delivered in 1893-94. But the latter year closed with a balance of through-traffic salt awaiting clearance of only 64,308 maunds against maunds 1,22,805, which remained uncleared on the 31st of March 1895. April 1894 opened with a very slack demand, and this condition continued throughout the whole year. The same month closed with a decrease of 89,616 maunds, which by the end of May had risen to 1,08,040 maunds. Some improvement set in in June and continued through July, at the end of which month the decrease had fallen to maunds 52,227; but a period of renewed and even greater depression then began, which continued until the end of January 1895. In this period the decrease at the close of each month stood as follows:—August 64,593 maunds, September 1,60,172 maunds, October 2,56,483 maunds, November 3,24,687 maunds; December 3,48,086 maunds, January 3,57,014 maunds.

"For many years the sales had not been so small in April, and the depressed state of the trade, which began in March 1894, attracted attention from the very first. Under orders from the Commissioner, Northern India Salt Revenue, I abandoned my usual tour of the salt range, and remained at headquarters to watch the sales and do whatever might be done locally to stimulate them. I had several interviews with the salt traders of Pind Dadan Khan, and went also to Miani to discuss the falling off with the traders there. These local traders (of Pind Dadan Khan and Miani) have dealings with nearly all the large salt marts in the country, and ought to know why the trade was so slack. They all agreed that it was because, when the year opened, traders everywhere in the Punjab held unusually large stocks, and that, owing to the large harvests, the removal of which monopolized carriage, the salt could not be removed, but remained in their godowns at the various markets along the railway lines. The Miani traders added that there had also been some fear among them that owing to the Congress agitation the duty on salt might at any moment be reduced, and that their stocks in hand would have to be sold at a loss. They, therefore, kept their supplies as low as possible. The Pind Dadan Khan dealers denied having been influenced in any degree by this fear, but attributed the falling off to all the available carriage being employed in harvest work; under which circumstances it would be a dead loss to go on purchasing salt in excess of the demand. They specified places such as Rawalpindi, Sialkot, Dinanagar, Pathankote, Multan, &c., where their salt was lying unsold, because the carriers who usually distributed it among the outlying villages could not be got away from their harvest work. In January and February 1895, the Deputy Commissioner, Northern India Salt Revenue, visited, in the course of his tour, Umballa, Ludhiana, Jullundar, Amritsar, Sialkote, Jammu, Rawalpindi, Multan and Ferozepore, which are among the largest of the marts for Punjab Mines rock salt, and I accompanied him. The large decrease in the sales, for the first nine months of the year, formed a subject

SALT REVENUE DEPARTMENT FOR THE YEAR 1894-95.

of special enquiry, and the following causes were assigned to account for it, namely (1) that everywhere the year opened with a large quantity of stock, while at the time of our visit there was none, and consignments received from the mines were being disposed of as they arrived: (2) that prices had remained absolutely level, and profits at their lowest, because the supply from the mines had been received with great regularity and no interruptions of supply, tempting speculation, had occurred, such as happens through the failure, from one cause or another, of the railway wagon supply, &c., when prices suddenly rise, and traders are tempted to invest largely in the hope of unusually large profits; (3) that the large harvest, did not interfere to any appreciable extent with the distribution of salt, and the demand was normal and fully met, but while the quantity consumed by the population in general was not less than usual, there were no stocks left in the outlying towns and villages; and (4) that grain was exported largely in the autumn and winter to the eastern districts of the North-Western Provinces, and money was diverted into this channel instead of being invested in salt. I think it may be accepted as certain that to previous overtrading is due chiefly the falling off in the sales of 1894-95. There is the statement of all the principal traders for it and the corroboration of the following figures showing the average annual sales for the four three-year periods preceding 1894-95. *viz.*, 1882-83 to 1884-85 maunds 15,94,599, 1885-86 to 1887-88 maunds 17,84,549, 1888-89 to 1890-91 maunds 20,13,307, 1891-92 to 1893-94 maunds 20,52,520. It is also noteworthy that the whole of the increase for some years past has been almost entirely in sales for consumption within the Punjab (and its feudatory provinces), and that the whole of the decrease now apparent is in sales for consumption within the same area." To what the Assistant Commissioner says, I may add the fact already adverted to, that since the close of the year the demand has completely revived, and that the current year's trade promises to be at least equal to that of the most favourable of its predecessors. The deficiency in the year's transactions was entirely at the Warthganj Depôt at Khewra, and was almost entirely confined to the through-traffic business, for the entire deficiency in the year's sales being maunds 2,31,212, through-traffic sales were less by maunds 2,26,057, and other sales at Warthganj, for removal by road and railway, were less by maunds 12,191; at the three minor depôts of the division, the entire trade of which, however, amounted only to maunds 1,86,381, there was an increase in sales of 7,036 maunds as compared with 1893-94.

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PUNJAB MINES.

19. Comparative figures showing both kinds of trade (through-traffic and ordinary) for the past four years are given below for the whole division :—

Through traffic and ordinary sales.

			1891-92.	1892-93.	1893-94.	1894-95.
			Mds.	Mds.	Mds.	Mds.
Through-traffic	...	...	17,47,583	18,21,713	18,20,776	15,94,719
Ordinary	...	...	2,30,915	2,84,728	2,51,844	2,46,689
Total	...	...	19,78,498	21,06,441	20,72,620	18,41,403

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In 1893-94 the through-traffic business, which is entirely transacted at the Warthganj Depôt, comprised 87·84 per cent. of the whole trade of the division. In 1892-93 it amounted to 86·48 per cent., in 1891-92 to 88·32, and in 1890-91 to 87·54 per cent. In the year under review it fell to 86·60 per cent., the depression in the year's trade having occurred chiefly at Warthganj. The sales, through-traffic and ordinary, at the Warthganj Depôt comprised 89·87 per cent. of the entire trade in rock salt against 91·34 per cent. and 92·39 in the two previous years.

Distribution of traffic.

20. Maunds 17,83,646 of rock salt were delivered or issued to traders during 1894-95 against maunds 20,68,221 in 1893-94. The following comparative statement shows for the past four years the quantity cleared and removed by railway, and by road and river for consumption :—(1) within the Punjab, including Kashmir, Sind and Baluchistan (the quantity for the two last areas is unimportant), and (2) in other areas, viz., the North-Western Provinces, Oudh, and Behar in the Lower Provinces of Bengal.

Year.	For consumption within the Punjab (including Kashmir, Sind and Baluchistan).			For consumption in other places.	Grand Total.
	By Rail.	By road and river.	Total.	By Rail.	
	Mds.	Mds.	Mds.	Mds.	Mds.
1891-92 ...	15,63,901	2,05,110	17,69,011	2,39,962	20,08,973
1892-93 ...	16,70,079	1,96,448	18,66,527	2,17,006	20,83,533
1893-94 ...	16,45,078	1,82,810	18,27,888	2,40,333	20,68,221
1894-95 ...	13,95,065	1,74,815	15,69,880	2,13,766	17,83,646

Distribution of rail-borne traffic.

21. Details, classified by railways are given in the attached abstract both of the through-traffic and the ordinary railway-borne trade of the division :—

Name of railway.		Through-traffic.			
		1891-92.	1892-93.	1893-94.	1894-95.
		Mds.	Mds.	Mds.	Mds.
North-Western Railway.	To Miani ...	1,72,418	1,61,744	1,54,102	1,01,216
	Other stations ...	13,34,452	13,69,968	13,75,205	11,55,458
	Total ...	15,06,870	15,31,712	15,29,307	12,56,674
East Indian Railway ...		99,052½	94,391	99,803	82,633
Oudh and Rohilkhand Railway ...		1,21,595½	1,20,257	1,25,358	1,15,918
Rewari and Ferozepur Branch of the Rájputána-Malwa Railway.		26,183	22,897	18,578	16,581
Indian Midland Railway ...		125	...	88	...
Bengal and North-Western Railway ...		1,720	2,357	1,941	565
Delhi-Umballa-Kalka Railway ...		20,215	33,941	35,411	63,851
Total ...		17,75,761	18,05,555	18,10,486	15,36,222
		Ordinary trade.			
North-Western Railway ...		28,102	75,182	43,219	27,163
Rewari and Ferozepur Branch of the Rájputána-Malwa Railway.		...	1,805	280	...
Total ...		28,102	76,987	43,499	27,163
GRAND TOTAL ...		18,03,863	18,82,542	18,53,985	15,63,385

With the exception of the Delhi-Umballa-Kalka Railway, which shows an increase of maunds 28,440, the quantity transported over each of the other lines during 1894-95 was less than in 1893-94. The North-Western Railway conveyed maunds 2,88,689 less, the East Indian Railway maunds 17,170 less, the Oudh and Rohilkhand Railway maunds 9,440 less, the Bombay, Baroda and Central India Railway maunds 2,277 less, and the Bengal and North-Western Railway maunds 1,376 less; except in the case of the North-Western Railway, the cause of this was the revival of the trade in Sambhar salt during the year. The increase in the Delhi-Umballa-Kalka Railway consignments is owing to the through rate of freight from Khewra to the Dhulkot station happening to be less than that to Umballa City station on the North-Western Railway. The traders took advantage of this and booked their salt for Umballa City to Dhulkot, which is not far from the city. This has since been remedied, and the salt for Umballa City now goes to that station. The quantity removed by railway from the Mari station (Kalabagh Depot) amounted to maunds 45,446 against maunds 31,426 in 1893-94, showing that the railway is growing in favour as a means of transport as against the river Indus, boat carriage being slower, more expensive, and occasionally unsafe. Maunds 32,555 were booked to Multan City alone by railway against maunds 14,757 sent down the river.

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Including the salt sent to Tawi station, the whole of which is consumed in Kashmir territory, the direct bookings to Kashmir during 1894-95 amount to maunds 33,008 against maunds 42,921 in 1893-94, or maunds 9,913 less. There is also a considerable falling off in the quantities sent to the marts which usually supply Kashmir, and it must therefore be concluded that an appreciable portion of the decrease in the trade of the division is owing to diminished exportation to Kashmir. On this subject the Assistant Commissioner says—"It would be instructive to know how much Punjab Mines rock salt is really annually consumed in Kashmir; but with the present system of farming out the revenue it could not be expected that the contractor would furnish the exact figures for publication. He stated to the Deputy Commissioner of Northern India Salt Revenue and myself at Jammu, in January 1895, that the quantity of salt imported in 1894-95 was less owing to an accumulation of stock in the country; but no detailed information that would be worth having can, I fear, be got." The following, however, is a detailed comparison for the past two years of the quantities sent to the large marts within the British border which, in addition to meeting local wants, supply Kashmir:—

					1893-94.	1894-95.
					Mds.	Mds.
Hasanabdal	...	...	...	...	48,501	43,475
Kharian	...	...	...	...	21,505	25,050
Gujrat...	...	...	...	...	23,671	18,919
Sialkote	...	...	...	...	1,39,235	1,11,484
Wazirabad	...	...	...	...	16,055	13,690
Sarai kala	...	...	...	...	2,322	2,368
Rawalpindi	...	...	...	...	1,15,210	94,198
Hazira	...	...	...	...	8,385	542
Lala Musa	...	...	...	...	27,080	24,008
Gujarkhan	...	...	...	...	40,605	37,062
Total					4,42,575	3,70,796

REVIEW BY SECTIONS.
PUNJAB MINES.

The difference against 1894-95 is maunds 71,779 and the decrease may be even larger than it appears to be, so far as the available quantity for export to Kashmir goes, for the falling off in direct bookings to Hazara had to be made up from the quantity consigned to Hasan Abdal. There can be no doubt that the Kashmir duty on imported salt (Re. 1-4-0 per maund) is oppressive and must seriously check consumption. Before the salt crosses the Kashmir border the price, British duty and Kashmir duty, amounts to Rs. 3-12-9 per maund. The cost of carriage, too, to the Kashmir valley is heavy, and a good deal of extortion, no doubt, inevitably accompanies the farming system. I am taking up the question in communication with the Kashmir Resident, and hope that some remedy may be found.

The direct bookings to Sukkur in Sind show an improvement to the extent of maunds 2,991, the quantities for 1894-95 and 1893-94 being maunds 13,895 and maunds 10,904, respectively. Quetta trade shows a falling off of maunds 706, the quantities being maunds 500 in the year under review, and maunds 1,206 in 1893-94.

The decrease in the consignments to markets within the Punjab was apparent more or less everywhere; the largest decreases occurred at (1) Hasan Abdal, maunds 5,026; (2) Khushalgurh, maunds 2,553; (3) Rawalpindi, maunds 21,012; (4) Jhelam, maunds 5,447; (5) Lala Musa, maunds 3,078; (6) Miani, maunds 56,434; (7) Khushab, maunds 6,995; (8) Jhang, maunds 2,149; (9) Leiah, maunds 4,965; (10) Gujrat, maunds 4,752; (11) Sialkote, maunds 27,751; (12) Gujranwala, maunds 8,202; (13) Kasur, maunds 2,409; (14) Ferozepore maunds 5,704; (15) Amritsar, maunds 13,191; (16) Batala, maunds 6,057; (17) Dinanagar, maunds 2,506; (18) Gurdaspur, maunds 3,382; (19) Pathankote, maunds 3,122; (20) Jullundar, maunds 25,163; (21) Phagwara, maunds 15,069; (22) Barara, maunds 2,531; (23) Ludhiana, maunds 6,786; (24) Doraha, maunds 5,770; (25) Khauna, maunds 13,088; (26) Sanahwal, maunds 2,430; (27) Sirhind, maunds 5,019; (28) Umballa, maunds 39,910; and (29) Jagadhri, maunds 8,435.

Distribution of Punjab
Mines rock salt.

22 The total quantity of Punjab Mines rock salt sent to the North-Western Provinces and Oudh, Bengal, Rajputana, and Central India for the past seven years is as follows, these figures showing that the use of this description of salt is not extending in those areas, notwithstanding that in the Jaunpur district and in the city of Patna it is very largely consumed. The falling off in 1894-95, as compared with 1893-94, is maunds 24,636, owing entirely to the revival of the trade in Sambhar salt. The average for the previous six years is maunds 2,34,856, so that the consignments in 1894-95 fell below this average by maunds 19,159.

					Mds.
1888-89	...	...	...	...	2,33,826
1889-90	...	...	...	...	2,66,366
1890-91	...	...	...	...	2,11,642
1891-92	...	...	...	...	2,39,962
1892-93	...	...	...	...	2,17,006
1893-94	...	...	...	...	2,40,333
1894-95	...	...	...	...	2,15,697

Delivery by railway
since 1876-77.

23, The following statement shows to what extent the railway has been utilized for the transport of Punjab Mines rock

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1894-95.

salt since it was opened in 1876-77. Only 2·10 per cent of the entire trade of the division was removed by road and river in 1894-95 :—

REVIEW BY SECTIONS.
PUNJAB MINES.

Year.					Maunds.	Percentage of the whole trade of the Mayo Mines.
1876-77	...	...	...	...	56,148	4·90
1877-78	...	...	...	...	4,95,191	41·72
1878-79	...	...	...	...	7,51,579	57·61
1879-80	...	...	...	...	6,61,561	49·80
1880-81	...	...	...	...	8,11,583	63·71
1881-82	...	...	...	...	8,66,060	72·11
1882-83	...	...	...	...	10,72,924	77·62
1883-84	...	...	...	...	10,76,636	80·82
1884-85	...	...	...	...	11,98,366	86·30
1885-86	...	...	...	...	13,45,474	92·37
1886-87	...	...	...	...	13,32,402	84·76
1887-88	...	...	...	...	14,58,586	92·90
1888-89	...	...	...	...	16,66,628	95·42
1889-90	...	...	...	...	19,35,964	96·79
1890-91	...	...	...	...	16,99,116	97·24
1891-92	...	...	...	...	18,03,863	97·75
1892-93	...	...	...	...	18,82,542	97·60
1893-94	...	...	...	...	18,53,985	98·45
1894-95	...	...	...	...	15,63,385	97·90

24. The next abstract shows the sales and deliveries at each of the three lesser mines and depôts of Warcha, Kalabagh and Nurpur in the division during the past four years :—

Sales and deliveries at the Warcha, Kalabagh and Nurpur mines.

Year.		Warcha.		Kalabagh.		Nurpur.	
		Sales.	Deliveries.	Sales.	Deliveries.	Sales.	Deliveries.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1891-92 ...	...	1,24,971	1,26,210	34,285	33,077	4,344	4,344
1892-93 ...	...	1,10,967	1,07,526	44,815	43,059	4,432	4,432
1893-94 ...	...	1,07,271	1,09,754	67,266	70,695	4,808	4,614
1894-95 ...	...	1,01,935	1,05,085	80,324	77,350	4,122	4,316

The sales at Warcha show a continued falling off, owing, it is believed, to the mine being some nine miles away from the North-Western Railway at Gunjial station. The salt is of the highest quality, but these nine miles of road carriage cost too much to enable the salt to compete equally, on the one hand, with Khewra salt, and, on the other hand, with Kalabagh salt carried by railway. The exports therefore are chiefly by road towards Jhung and the Jhelum-Chenab Delta. There is a good increase in the trade in Kalabagh salt, for the transport of which downwards, towards Multan and Muzaffargarh, the extension of the railway to Mari has given great facilities: Kalabagh salt, too, is of excellent quality, and is perhaps, on the whole, the best rock salt sent into the markets. The Nurpur mine merely supplies local wants in the immediate neighbourhood, and the sales range only between 4,000 and 5,000 maunds per annum.

The quantity of salt warehoused for consumption within the protected area of the salt range was maunds 19,239 in 1893-94, and maunds 18,729 during the year under review. The quantity so dealt with in 1892-93 amounted to maunds 18,853 so that the use of duty-paying salt in this area is maintained at a steady level.

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REVIEW BY SECTIONS.

PUNJAB MINES.

Through-traffic receipts and expenditure.

25. The statement included in this paragraph shows the through-traffic receipts and expenditure at the Warthganj Depôt for the past two years :—

						1893-94.	1894-95.
						Rs.	Rs.
Receipts	...	...	...	...	...	59,188	51,752
Expenditure	...	...	...	...	...	39,637	37,110
Profit						19,551	14,642

The receipts, as explained in previous reports, consist of a charge of 6 pies per maund on all through-traffic salt purchased by traders. The expenditure is incurred by the department in receiving, counting, repairing, marking, filling, weighing and sewing up bags, and loading and consigning the despatches indented for. The cost amounted this year to 4.63 pies per maund of salt dealt with, being one-third of a pie per maund more than in 1893-94.

Indus Preventive Line.
Cost of establishment.

26. The following statement shows the cost of the establishment kept up on the Indus Preventive Line during the past two years :—

Year.					Fixed establish- ment.	Conti- nencies.	Total
					Rs.	Rs.	Rs.
1893-94	...	...	...	...	44,399	5,029	49,428
1894-95	...	...	...	...	42,571	4,523	47,094

In fixed charges there is a decrease in outlay of Rs. 1,828, owing to the transfer, to meet the exigencies of the public service, of lower grade officers to this section of the Punjab Mines Division. In contingent charges there is a decrease of Rs. 506, owing to diminished expenditure on account of travelling allowance, half fines rewards (less smuggling having prevailed during the year), and repairs to public buildings. The seizures effected will be described when the penal action of the department for the year comes under consideration. The establishment posted on the North Hazara section of the Preventive Line did excellent work again this year, and the practice of smuggling Kohat salt into North Hazara has very greatly lessened.

KOHAT MINES.
Receipts, charges and
net revenue.

27. The receipts and charges and the net revenue of the Kohat salt mines for the past four years are shown in the following table :—

Year.		Receipts.		Charges.			Net re- venue.
		Quantity of salt sold.	Collections.	Establish- ment and contin- gencies.	Percentage to malik, &c.	Total.	
		Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	...	7,51,060	2,94,559	47,430	27,409	74,839	2,19,720
1892-93	...	6,23,981	2,44,703	47,676	29,070	76,746	1,67,959
1893-94	...	5,90,285	2,31,488	39,947	28,767	68,714	1,62,774
1894-95	...	5,91,497	2,31,959	37,841	23,144	60,985	1,70,974

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The quantity of salt sold in 1894-95 is 1,212 maunds more than in 1893-94, concerning which the Deputy Commissioner of Kohat says that "the trade was checked off by all the available carriage having been requisitioned for the Waziristan and Chitral expeditions, otherwise there would have been a much larger increase." The total charges are less by Rs. 7,729; and the net revenue is larger by Rs. 8,200, nearly equal, that is, to the reduced expenditure.

REVIEW BY SECTIONS

KOHAT MINES.
Figures reviewed.

28. The next statement shows the total realizations from Mandi salt, the cost of the establishment maintained at the two mines (Guma and Drang) by the British Government, the contingent expenditure, and the net revenue derived by the British Government and the Rájá of Mandi during the year under report and the three preceding years :—

MANDI MINES.

Receipts and charges.

Year.	Total amount realized at Re. 1-2-0 per maund.	Due to British Government at two-thirds of duty viz., five annas per maund.	Balance due to Rájá.	Charges incurred by the British Government.			Net revenue derived by the British Government.
				Establishment maintained at the mines.	Contingencies.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92 ...	1,57,176	43,660	1,13,516	6,341	864	7,205	36,455
1892-93 "	1,40,058	38,905	1,01,153	5,903	730	6,633	32,272
1893-94 ...	1,50,779	41,883	1,08,896	6,989	854	7,793	34,090
1894-95 ...	1,44,887	40,246	1,04,641	8,551	825	9,376	30,870

The Rájá's income from the mines is smaller than the amount received by him in 1893-94 by Rs. 4,255, and is, on the other hand, larger than in 1892-93 by Rs. 3,488, so that the year is a fairly average one for him. The same is the case as regards the receipts of the British Government, which are more than in 1892-93 by Rs. 1,341, and less than in 1893-94 by Rs. 1,637. The expenditure by the British Government has increased in fixed items by Rs. 1,612, and has decreased in contingent items by Rs. 29, the total expenditure being Rs. 7,793 in 1893-94 and Rs. 9,376 in 1894-95. This increased expenditure has been caused by the transfer to the charge of the mines of a Superintendent of the highest grade in lieu of one of a lower grade, and by the new Superintendent receiving exchange compensation allowance, on which account the sum of Rs. 901 was paid to him in the year. The net revenue derived by the British Government was less than any amount received on that account during the previous three years, owing to the larger expenditure incurred, but was practically equal to the net revenue received in 1890-91.

Decrease in sales and increase in expenditure explained.

No change took place during the year either in the duty levied or in the selling price of the salt. The price of the salt is ten and a-half annas a maund, all of which the Rájá receives, and the duty is seven and a-half annas a maund, out of which the British Government receives two-thirds (five annas) and the Rájá one-third (two and a-half annas). Thus out of a total charge of one rupee and two annas a maund, the Rájá receives 13 annas and the British Government 5 annas on each maund of salt sold, irrespective of destination.

Duty and selling price.

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REVIEW BY SECTIONS.
MANDI MINES.
Sales.

29. The total quantity of salt sold at the mines, and the quantity registered for export to British territory and for consumption in Mandi and other Native States in the past four years, is as follows :—

Year.				For export to British terri- tory.	For sale in Na- tive States.	Total.
				Mds.	Mds.	Mds.
1891-92	...	...	...	84,185	55,527	1,39,713
1892-93	...	...	...	73,468	51,028	1,24,496
1893-94	...	...	...	77,602	56,424	1,34,026
1894-95	...	...	...	74,080	54,709	1,28,789

Destination of Mandi salt.

The total quantity of salt sold in 1894-95 amounts to maunds 1,28,789, being less than in the preceding year by maunds 5,237. The sales declared for British and for native territory share the decrease, that in the first case amounting to maunds 3,522 and in the latter case to maunds 1,715. All of the decrease in the sales declared for British territory took place at the Guma quarry. To the Kangra district there was a decreased export of maunds 4,237 and to Kullu an increased trade of maunds 893. In the trade with Simla there was a small falling off of 178 maunds. In this last direction a decrease has been going on for years past, and is due to Punjab Mines rock salt displacing Mandi salt since the railway line was opened to Kalka. In addition to the sales *declared* for the Kangra district, the Superintendent estimates that one-half of the salt taken to Mandi City, or maunds 19,000 roughly, is ultimately removed for consumption into the Hoshiarpur district by men who do not go either to Guma or Drang, but prefer to make their purchases at Mandi itself. The decrease in the declared trade to Native States is as follows :—Mandi, maunds 260½; Suket, maunds 421; Chamba, maunds 58½; Bilaspur, maunds 415; and Rámpur Bisahir, maunds 560.

Quarries worked.

30. The Superintendent reports that the Drang quarry remained in good working order throughout the year, and was able to make up for the deficient output of the Guma quarry, and that the latter was very often closed. He reports that "in May 1894 the Guma quarry was working well, and, large quantities of salt being extracted, when the contractor who carries the salt from the quarry to the godowns, failing to get sufficient labour, reported the Dori or head miner, for extracting more salt than could be removed, with the result that the Dori was fined two rupees for doing his duty, and extracting all the salt he could." The consequence was that, from that time until the rains set in and closed work, the Dori did not put himself in the way of being again fined for this cause. Fortunately there were some 13,000 maunds of salt in the godowns or sheds when the rains commenced. During the rains large slips (as usual) took place, and completely put a stop to quarrying, and the trade was supplied from the storage sheds. By the end of October the quarry was open again and extraction resumed, but the new salt was not issued and the trade was hampered by the petty state officers in charge, who insisted on the balance of stock in the storage sheds being cleared before they would allow new salt to issue, and as the Guma salt is never of the best and does not improve by keeping, large

purchasers simply held off until petty local dealers had cleared the godowns of old stock. In the meantime but little new salt was stored, owing to the failure of the contractor, as above noted, to find the necessary labour, and in consequence, in November, the contract was cancelled and other arrangements made. But in December another slip happened, which put a stop to all extraction, and then the issue of salt almost ceased for the time being ; and, from the time of the slip in December to the end of January, the quarry yielded barely sufficient for the petty trade. Again, on the 16th of February, all the labour expended in getting the place clear was lost by another slip. Once more, however, with the aid of a supply of "begari" labour, given by the Ráj, the quarry was cleared, and it was hoped that the trade would have no further trouble. This hope, however, was not destined to be realized, for on the 17th of March both sides of the quarry caved in. It was with difficulty that the debris was cleared away and quarrying resumed when the year 1895-96 began.

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MANDI MINES.

No attempt was made at opening the new quarry near the bridge at Guma on which work was started a couple of years ago, and until it is opened there will be difficulty in getting supplies from these workings. It is said that the new quarry would supply salt abundantly and safely for 10 or 15 years to come, and that there would be no difficulty in keeping it open all the year round. The Superintendent reports that, in spite of the fact that the Guma quarry was in a bad state, none of the higher officials at Mandi visited the place during the year, and that the petty officials had been allowed to do much as they liked there. The miners were not paid regularly, and once when one month's wages were sent them, they, both at Guma and Drang, refused to take it until the two months' arrears due were also sent. This was done and work went on. Payment of the half anna per maund commission or percentage on sales allowed to the miners by the Ráj is also very irregularly given. It need hardly be explained that mismanagement of the Mandi mines and consequent decrease in sales does not cause any loss to the British Government ; on the contrary, it must lead to an increase in the sale of salt which has paid full duty. Nor is the officer on duty at the Mandi mines in any way responsible for their working. He gives advice when asked to do so, but the whole management is in the hands of the State officials.

31. The statement attached to this paragraph displays the gross receipts, the fixed and contingent charges, and the net revenue of the Sultánpur salt works during the year under review and the three preceding years :—

SULTANPUR SALT
WORKS.
Receipts, charges and
net revenue.

	Gross receipts.				Charges.			Net revenue.
	Excise duty.	Hakimi cess.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	4,33,861	14,711	85	4,48,657	25,881	2,816	28,697	4,19,960
1892-93	3,10,453	10,968	209	3,21,630	26,277	5,020	31,297	2,90,333
1893-94	1,66,169	6,307	59	1,72,535	22,987	2,640	25,627	1,46,908
1894-95	2,36,535	8,386	589	2,45,510	16,104	1,924	18,028	2,27,482

It will be seen that, as compared with the year 1893-94, the gross realizations at these salt works show a very considerable

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increase during the year just ended, the figures being for 1893-94 Rs. 1,72,535 and for 1894-95 Rs. 2,45,510, an increase of Rs. 72,975, equal to 42.29 per cent. But the revenue is still far short of that of any year anterior to 1893-94, the decreases, to go no further back than 1890-91, being as follows :—

As compared with 1890-91 Rs. 3,63,903 or 59.71 per cent.
Ditto 1891-92 „ 2,03,147 or 45.27 „
Ditto 1892-93 „ 76,120 or 23.66 „

Decrease in fixed and
contingent charges ex-
plained.

The charges have diminished very considerably, every effort consistent with the safety of the Government revenue having been made to keep the expenditure at these works as low as possible. In fixed charges a decrease compared with the previous year of Rs. 6,883, or 29.94 per cent., has occurred, and in contingent expenditure a decrease of Rs. 716, or 27 per cent. The net revenue for the year is better than that for the previous year by Rs. 80,574, or 54.84 per cent., but inferior to that of 1892-93 by Rs. 62,851, or 21.64 per cent., and that of 1891-92 by Rs. 1,92,478, or 45.83 per cent.

Stock, manufacture and
sales.

32. Statistics of stock, manufacture and sales, at the Sultánpur salt works for the past four years are next given :—

Year.	Stock at com- mencement of the year.	Manufactured during the year.	Sold during the year.	Stock in hand at the close of the year.
	Mds.	Mds.	Mds.	Mds.
1891-92 ...	55,101	1,63,379	(a) 1,75,992	42,488
1892-93 ...	42,488	92,647	(b) 1,32,708	2,427
1893-94 ...	2,427	65,082	(c) 66,972	537
1894-95 ...	537	1,00,485	94,614	6,408

(a) Includes wastage, maunds 2,447
(b) Ditto do. 8,527
(c) Ditto do. 504

At the beginning of the year the stock in hand amounted to only maunds 537, the high price of Sambhar having enabled owners of Sultánpuri to get rid of practically all their old salt as well as their new produce as fast as it was made. It also induced greater activity in manufacture and, in consequence, the outturn of the pans increased from maunds 65,082 in 1893-94 to maunds 1,00,485 in the year just ended. During the year maunds 94,614 were disposed of, and the closing balance amounted to maunds 6,408, of which, however, the Assistant Commissioner reports that maunds 5,200 had been bargained for though not removed, so that the actual closing balance was only 1,208 maunds. The greatest increase in the outturn during the year occurred at the Sadrana cluster of works (maunds 16,050) where the Hakimi cess charged by Government on the salt sold is one anna and three pies per maund. Next came the Mubarikpur cluster (maunds 9,397) where the Hakimi cess is one anna and nine pies per maund. Then came the Zahidpur cluster (maund, 8,751) where the Hakimi cess imposed is six pies per maund. Lastly came the Sultánpur cluster (maunds 1,030 only), and there the Hakimi cess varies from one anna and three pies to one anna and nine pies per maund. Zahidpur salt pays the lowest rate of Hakimi cess (6 pies per maund), but its produce is inferior to that of any of the other works, and the pans are also furthest from the railway line. Sadrana comes next (one anna and three pies per maund), and its produce, which is, on the whole, fairly good, has three miles to be transported to reach the railway. The produce of the Sultánpur and Mubarikpur clusters

pays the highest Hakimi cess, is the best salt that is manufactured, and is the nearest to loading stations on the railway. There can be no doubt that the production of salt at these sources is a steadily declining industry. There was no change in the number of pans (53) licensed and at work during the past year as compared with 1893-94, the following being the details for each cluster.

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Mubarikpur 12 in 1893-94 and 11 in 1894-95; Zahidpur 13 in 1893-94 and 14 in 1894-95; Sultānpur 17 in each year and Sadrana 11 in each year.

33. The following statement shows the distribution of Sultānpuri salt by railway and by road for the past four years:—

Distribution of trade by
rail and road.

Distribution of exports.	1891-92.	1892-93.	1893-94.	1894-95.
	Mds.	Mds.	Mds.	Mds.
To Delhi	15,960	10,683	5,067	1,840
To places on and near the North-Western Railway .	9,119	5,744	4,544	6,535
To places on and near the Oudh and Rohilkand Railway.	8,881	7,180	1,232	1,200
By the East Indian Railway	1,30,180	95,287	49,685	70,159
To places on and near the Pilibhit and Bareilly Railway.	2,259	1,096	2,715	11,127
By the Rājputāna-Malwa Railway	135	...	...	...
" Rewari-Ferozepur Railway	328	...	...	...
" Delhi-Umballa-Kalka Railway	...	150	...	...
" Road to places in the Delhi, Karnal, Gurgaon, Rohtak and Hissar districts.	6,683	4,041	3,225	3,753
Total	1,73,545	1,24,181	66,468	94,614

In the despatches by railway to Delhi there is, as compared with all previous years, a large decrease. In the consignments along the North-Western Railway there is, compared with 1893-94, an increase of about 2,000 maunds. The quantity sent *via* the Oudh and Rohilkand Railway is small in both years (maunds 1,232 in 1893-94 and maunds 1,200 in 1894-95). Along the East Indian Railway, really to Cawnpore alone, the quantity despatched has increased from 49,685 maunds in 1893-94 to maunds 70,159 in 1894-95, and to Pilibhit there is also a large increase, *viz.*, from maunds 2,715 in 1893-94 to maunds 11,127 in 1894-95. These two markets really account for the whole of the increase of the year. They serve the country where the hold of Sultānpuri salt in the liking of the people is strongest and has lasted longest, so that as soon as the price of Sambhar rose in the preceding year Sultānpuri got a footing again and found ready sale. The bookings by road to the surrounding and neighbouring tracts in the Delhi, Karnal, Gurgaon, Rohtak and Hissar districts have remained practically stationary, being maunds 3,225 in 1893-94 and maunds 3,753 in 1894-95.

On the subject of the increase of the business done, and the distribution of trade in Sultānpuri salt during the past two years, the Assistant Commissioner of the Division says—"The areas of consumption of Sultānpuri salt are as follows:—(1) the Punjab in the neighbourhood of the salt sources; the trade with this area is confined to the neighbourhood of the salt sources, and is not large: (2) the Dehra Dún area; the whole of the salt booked to Sahāranpur by railway passed for consumption into the Dehra Dún and the hills north of Dehra Dún: (3) the Rohilkand and Kumaun districts; the trade

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for this area extends along the foot of the hills from Najibabad to Pilibhit; Sultānpuri salt is taken to this tract by road and by railway; it is consumed in the Tarāi country and passes up into the Kumānn hills; there was a large increase in the trade with this area during the past year, particularly by railway with Pilibhit markets: (4) Oudh; by far the greater portion of the trade of the salt works is with this area. Out of maunds 94,614 excised during the past year maunds 70,159 were sent to Cawnpore entirely for consumption in Oudh. Sultānpuri salt is consumed all over the Partābgarh, Sultānpur and Rae Bareli districts, in Sitapur and Kheri, and in a lesser degree in Hardoi, Unao and Bara Banki. Since the opening of the Lucknow-Rae Bareli Railway, Sambhar salt is forcing its way down to Rae Bareli. There was, however, a very great increase in the consumption of Sultānpuri salt in this area as compared with 1893-94." He further notes that "the reason for the increase in the Sultānpuri trade has undoubtedly been the higher value of Sambhar salt, and the Sultānpuri trade will stand or fall in exact accordance with the price at which salt happens to sell at the Sambhar Lake. The Sambhar trade is so extensive that minor sources are almost entirely influenced by the selling rate of Sambhar, which decides to a very great extent the market value of all salt. Down to the close of 1893-94, oppressed by the very low value of Sambhar salt and burdened by the Hakimi cess, the manufacture and trade of Sultānpuri salt steadily declined year by year." But when the price of Sambhar salt was raised, the Sultānpuri producers and owners took as early an advantage as possible of the favourable position they were put in, and the result was the improved business done in 1894-95.

Selling price at the works.

34. The following compilation shows the prices of Sultānpuri salt at the works during the past two years :—

Year.	One anna to under three.	Three to under four.	Four to under five.	Five to under six.	Six to under eight.	Above eight.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94	2,181	11,118	24,412	6,160	9,657	12,940	66,468
1894-95	688	6,377	40,092	17,172	27,710	2,575	94,614

The prices in the statement are those which owners of produce obtain from purchasers and do not include Hakimi cess. The Hakimi cess is paid separately to the Government and quite apart from the price of the salt.

The Hakimi cess is now undoubtedly an undue burden on Sultānpuri salt. The amount was fixed when, on account of the high price of Sambhar salt and the great cost of its freight to the North-Western Provinces, Sultānpuri salt sold at much higher rates than now. The cess, therefore, bore a much smaller proportion to its price. It was also no more than a fair equivalent for the advantage which Sultānpur had over Sambhar from its proximity to the markets of the North-Western Provinces. Now all this is changed. Sambhar salt is sold at 4 annas per maund and the cost of freight from Sambhar to Cawnpore

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(the great mart for Sultánpur salt) is actually less than from Sultánpur, although the distance is over 100 miles more. The Hakimi cess is right in principle, as it undoubtedly represents the State share in the produce of the soil, and is analogous to land revenue. But it is a matter of policy to reduce it under present circumstances. The only hope for the continuance of the Sultánpur trade is in the reduction of this burden. If the trade ceases, of course no cess will be obtained at all. I am in favour of a reduction of the cess to 3 pies per maund—an amount which would not handicap the trade unduly. This would maintain the principle of a State share in the produce and also allow the zamindárs to get their Pachotra, which is a recognition of their proprietary right. I am in correspondence with the Commissioner of the Delhi Division on this subject. The interests of the Government of India are not concerned in the matter. If the Sultánpur salt sources were closed there would, of course, be no decrease in sales. The amount would at once be made up by an increase in the sale of Sambhar salt. The Hakimi cess, too, is paid to the Punjab Government, not to the Government of India. But I am anxious to save these sources in the interest of the owners, as there is a good deal of capital invested in them, and, still more in the interests of the people of the neighbourhood, to whom the works afford remunerative employment at a time when field labour is not available. The cessation of this industry would cause great distress to the labouring classes, especially in years of drought and high prices, which unfortunately are not uncommon in the district. I think it probable that the Punjab Government may see matters in this light and agree to my proposal.

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35. The following statement shows the gross realizations the fixed and contingent charges, and the net revenue of the Sambhar Division for the past and three preceding years:—

SAMBHAR.
Receipts, charges and net
revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	1,14,07,281	7,79,322	38,689	1,22,25,292	1,24,296	2,40,392	3,64,688	1,18,60,604
1892-93	1,27,61,504	8,52,991	47,597	1,36,62,092	1,11,584	96,680	2,08,264	1,34,53,828
1893-94	69,75,353	9,53,395	24,174	79,52,922	1,18,462	1,66,435	2,84,897	76,68,025
1894-95	1,00,54,045	10,97,448	32,772	1,11,84,265	1,23,536	2,54,856	3,78,392	1,08,05,873

Increase in gross realizations and net revenue explained.

With the exception of the year 1893-94 (during which period on account of low stocks, unfavourable weather for manufacture, and the necessity that arose from these causes for raising the price of the salt to 8 annas a maund, in order to check sales, the income of the Sambhar Lake fell off by some 57 lakhs of rupees compared with 1892-93), the gross realizations of the year under review fall short of those of every previous year since, and including 1890-91, as follows:—

Decrease in 1894-95 as compared with 1890-91 Rs. 5,12,975 or 4.38 per cent.

Do. do. 1891-92 „ 10,41,027 or 8.51 „
Do. do. 1892-93 „ 24,77,827 or 18.13 „

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Detailed explanations of the state of the stocks, manufacture, trade and prices will be furnished further on. It is sufficient here to say in connection with the subject of gross realizations that the income of the Sambhar Lake depends on the prices charged for the salt. In 1890-91 the price averaged 3·64 annas a maund and the income amounted to Rs. 1,16,97,240; in 1891-92 it fell to 2·72 annas and the income increased to Rs. 1,22,25,292; in 1892-93 the price was reduced still further, viz., to an average of 2·67 annas a maund, and the revenue went up to Rs. 1,36,62,092; then came the difficulties that befell the Lake in 1893-94, causing the average price to rise to 5·46 annas a maund, and the revenue fell correspondingly to Rs. 79,52,922. Finally, in the year now ended, the average price was 4·36 annas a maund, and the income rose again to Rs. 1,11,84,265; it being thus apparent that the quantity of salt sold each year is in accordance with the price. Excise duty realized more than in 1893-94 by Rs. 30,78,692, and less than in 1892-93 and 1891-92 by Rs. 27,07,459 and Rs. 13,53,236, respectively. The sale price realizations were only Rs. 1,44,053 more than in 1893-94, though nearly 12½ laes of maunds more of salt were sold, owing to the higher prices obtaining in the previous year. The miscellaneous collections increased by Rs. 8,598, owing to the larger sales of through-traffic salt. The net revenue, as compared with that of 1893-94, increased by Rs. 31,37,848, or Rs. 40·92 per cent.

Increase in fixed charges
explained.

The fixed charges of the year have increased by Rs. 5,074 as follows:—*Increases* (1) Rs. 1,343 in the salary of the Assistant Commissioner, owing to inclusion of the pay of an officer acting for the Assistant Commissioner on leave; (2) Rs. 1,381 in the pay of clerks, owing to the temporary deputation of a 3rd grade clerk and to the acting allowance drawn by a clerk officiating for the head clerk and treasury officer while the latter was on leave; (3) Rs. 1,095 in the pay of inspectors, petty officers, and men, owing to leave allowances and the transfer of a higher grade inspector to the division; (4) Rs. 2,620 in the pay of temporary establishment, owing to the flooded state of the lake in 1893-94, rendering it unnecessary to employ so many guards to watch salt formations along the shores of the lake. *Decreases* (1) Rs. 350 in exchange compensation allowance, owing to the ultimate disallowing of this to certain officers; (2) Rs. 1,008 in the pay and allowances of Superintendents and Assistant Superintendents, owing to the salary of a Superintendent officiating as Assistant Commissioner being charged under "Assistant Commissioners;" (3) Rs. 7 in medical establishment.

Variations in contingent
charges explained.

In contingencies there is a net increase of Rs. 88,421. The manufacture of salt accounts for Rs. 74,065 out of this amount. Detailed particulars, concerning the manufacture of salt, will be furnished hereafter. As regards the balance of the increase in contingent charges the following particulars are noted:—*Increases* (1) Rs. 1,586 in through-traffic charges, owing to the increased quantity of through-traffic salt dealt with; (2) Rs. 77 in the miscellaneous expenditure of the division; and (3) Rs. 16,725 in refunds, consequent upon the reduction of the price from eight annas to four annas a maund necessitating the refund of the difference realized for salt bought but not yet issued. *Decreases* (1) Rs. 385 in travelling allowance

and carriage of tents, owing to there having been fewer deputations in the year under review; (2) Rs. 75 in the item of repairs of tents; (3) Rs. 12 on account of hot weather charges; (4) Rs. 138 in the charges for service postage and service telegrams; (5) Rs. 2 in stationery charges; (6) Rs. 8 in the item of rewards paid to captors of smugglers and stolen salt; and (7) Rs. 3,412 on account of petty construction and repairs of public buildings, a new godown for stores having been constructed in 1893-94, causing the increase in that year.

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36. The subjoined table shows the quantity of salt manufactured at Sambhar and the quantity sold in each year since the lake was leased by the British Government:—

Manufacture and sales.

Year.					Quantity of salt manufactured.	Quantity of salt sold.
					Mds.	Mds.
1870-71	...	...	...	...	11,42,039	12,45,892
1871-72	...	...	...	...	14,26,218	11,28,982
1872-73	...	...	...	...	15,85,037	13,13,409
1873-74	...	...	...	...	16,23,999	11,52,870
1874-75	...	...	...	...	24,62,055	10,65,471
1875-76	...	...	...	...	16,21,402	15,91,664
1876-77	...	...	...	...	17,93,541	17,62,494
1877-78	...	...	...	...	59,23,398	26,29,171
1878-79	...	...	...	...	39,98,909	26,70,953
1879-80	...	...	...	...	5,00,323	33,49,916
1880-81	...	...	...	...	29,94,330	30,64,188
1881-82	...	...	...	...	32,90,057	37,20,536
1882-83	...	...	...	...	45,83,770	36,21,659
1883-84	...	...	...	...	71,11,353	36,81,160
1884-85	...	...	...	...	3,76,095	42,99,141
1885-86	...	...	...	...	17,61,290	17,29,406
1886-87	...	...	...	...	67,85,085	37,85,516
1887-88	...	...	...	...	34,97,583	35,45,930
1888-89	...	...	...	...	60,48,159	35,96,049
1889-90	...	...	...	...	20,42,200	38,34,805
1890-91	...	...	...	...	58,93,453	42,82,236
1891-92	...	...	...	...	34,42,109	45,67,912
1892-93	...	...	...	...	90,666	51,09,601
1893-94	...	...	...	...	44,51,154	27,95,141
1894-95	...	...	...	...	70,35,016	40,31,618

The above statement contains data of manufacture and sales for the past twenty-five years. Except in 1883-84 the quantity of salt produced in the past year has never been exceeded, and except in 1884-85 and 1890-91 to 1892-93, in all of which periods prices were lower than in 1894-95, the sales have not been exceeded. The year that has just closed has been a favourable one for manufacture, the result being that 70,35,016 maunds were brought to account. At the beginning of 1892-93 owing, on the one hand, to extraordinarily large sales (maunds 51,09,601) at low prices (maunds 4,54,055 at two annas and under, and maunds 46,55,546 at two and a-half annas and three annas) in the preceding year, thereby greatly depleting stocks, and, on the other hand, to a calamitous interruption of manufacture caused by an excessive monsoon and continued wet weather throughout the manufacturing months of the previous year, only maunds 90,666 of salt being made in the whole year, the balance of stock in hand amounted to only maunds 2,82,125. Favourable weather, and the exertions of the Assistant Commissioner of the Division and his officers during 1893-94, enabled maunds 44,51,154 to be added to stock, and after deducting sales (maunds 27,95,141) the balance in hand at the close of the year was maunds 18,66,903. During the year under review conditions were again favourable, and though

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the sales of the year have been large, the closing balance of stock in hand on the 31st of March 1895 is maunds 48,82,430, which has since been increased, when manufacture ceased on the 15th of June 1895, to upwards of 63 lakhs of maunds. The cost of manufacturing the 70,35,016 maunds of salt produced in 1894-95 was Rs. 2,09,958, or 5·73 pies per maund. In 1893-94 the cost of producing maunds 44,51,154 came to 5·86 pies per maund.

Manufacture.

37. The statement included in this paragraph exhibits a comparative abstract of the quantities of the several varieties of salt manufactured during the past four years :—

Method of manufacture.	1891-92.	1892-93.	1893-94.	1894-95.
	Mds.	Mds.	Mds.	Mds.
In pans	7,64,367	11,880	19,03,156	22,15,918
Lake-bed extraction	4,45,567	...	1,047	6,60,623
Walled enclosures	22,32,175	78,786	25,46,951	41,58,475
Total	34,42,109	90,666	44,51,154	70,35,016

The figures for the year under review are very satisfactory. Pan salt is a favourite kind of salt in the market because of its whiteness and uniformity of size, and the outturn was far in excess of that of any previous year recorded, increasing from maunds 19,03,156 to maunds 22,15,918. Salt extracted from the lake-bed, that is, salt which deposits spontaneously on the natural bed of the lake without any assistance from protective works or otherwise, attained the figure of maunds 6,60,623. Of this variety only maunds 1,047 were obtained in 1893-94, owing to the quantity of unevaporated brine that remained in the lake throughout the year. Sometimes very large quantities of this salt are obtained, as, for instance, maunds 16,03,219 in 1890-91, but the quality is often inferior to that of the varieties of *manufactured* salt. During the season now at an end the quality of the lake salt gathered is fairly good. The last and most important variety of salt obtained is that which is manufactured in deep permanent pans or kyars of which we have now a large number in complete working order. These pans or kyars are our great stand-by in case of need, and this year their utility has again been well proved. They yielded maunds 41,58,475 of salt of the best quality and such as is most highly esteemed by traders and consumers, or 59 per cent. of the entire year's production. Excluding 1892-93, they have yielded in 1890-91 maunds 33,94,988; in 1891-92 maunds 22,32,175; in 1893-94 maunds 25,46,951; and in 1894-95 maunds 41,58,478.

On the subject of manufacture the Assistant Commissioner of the Division, Mr. Lyon, says :—"The year commenced well and maunds 17,63,795 were extracted in April 1894. Work continued brisk in May, and the extraction in that month amounted to maunds 14,78,113. As the weather became hot and the brine was lost owing to salt forming all over the lake the supply in the walled enclosures (kyars) became exhausted, and extraction at these works and the contractors' pans rapidly fell off in the following month of June. Early in July the works all closed by the setting in of the rains. Very little

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extraction was done during August and September, but during October the extraction of pan salt by contractors commenced on a small scale, the total amount produced being maunds 67,414. During November and the first week of December, extraction was fairly brisk, and at the close of this period the average daily quantity was a third of a lakh of maunds. On the 11th December, and four following days, heavy rain fell (3·46 inches) and a complete stop was put to work till the end of January. The work then steadily increased during February and March, maunds 6,22,678 and maunds 11,95,325 having been made in these two months, the total extraction of the year being maunds 70,35,016." In regard to the kinds of salt manufactured, Mr. Lyon says that, "as the demand for white large crystallized salt is increasing and pan and lake salt are less sought after than kyar salt, it is yearly becoming more necessary that new kyar works should be constructed at Nawa, where labour is fairly plentiful, if a low price is to be the rule for Sambhar salt without fear of stocks becoming exhausted. The cost of making kyar salt is less than that of either pan or lake salt, and the initial cost of the works would soon be recovered." There is much force in these observations of Mr. Lyon's, and the subject is being investigated as to the suitability in all respects of the Nawa lake-edge as a site for the construction of permanent kyars or walled enclosures.

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38. Salt manufacture at Sambhar depends chiefly upon the rainfall, and the following statement gives data for the past ten years :—

Rainfall.

Year.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.	Number of rainy days.
1885-86 ...	0·04	1·31	3·09	6·12	11·32	0·40	...	...	1·31	0·05	...	0·03	23·67	52
1886-87 ...	...	1·45	0·91	7·95	8·68	1·53	0·47	...	...	0·71	...	...	21·70	47
1887-88 ...	0·05	...	0·35	14·34	7·31	0·98	0·06	...	0·06	0·48	0·73	1·14	25·50	68
1888-89 ...	0·47	...	4·23	4·39	14·19	0·44	0·17	0·44	...	0·34	1·26	0·34	22·27	48
1889-90 ...	0·21	1·53	2·68	5·07	12·65	...	0·01	...	...	...	...	0·54	22·69	50
1890-91 ...	...	...	0·90	3·85	4·11	1·15	0·13	0·01	0·31	0·97	...	0·66	12·09	45
1891-92 ...	0·04	0·25	0·70	3·83	3·79	2·10	0·33	...	...	0·83	0·02	...	11·89	47
1892-93 ...	...	0·60	1·69	10·50	12·24	13·98	...	...	0·09	0·86	0·54	0·31	40·81	69
1893-94 ...	...	2·22	2·34	10·27	6·65	3·83	0·02	1·75	0·12	0·48	...	...	27·68	60
1894-95 ...	...	1·75	3·63	8·02	6·13	2·97	...	...	3·64	0·67	0·06	0·35	27·22	70

The quantity of rain that was registered was about equal to the amount that fell in 1893-94, and there were actually more rainy days in the year. But the rainfall was more seasonable and the weather was generally favourable for manufacturing operations from April to June and from October to March.

39. In connection with the year's manufacture, the following statement shows the stocks of salt in hand, the quantity manufactured, including excesses found on clearance, the issues including free deliveries and deficits in heaps cleared, and the

Stocks, manufacture and issues.

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REVIEW BY SECTIONS. closing balances of stock in 1894-95 and three preceding years :—

Year.	Manufacture, &c.				Issues.				Closing balance.
	Opening balance.	Quantity of salt manufactured.	Excesses in heaps cleared.	Total.	Sales.	Free deliveries.	Deficits in heaps cleared.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1891-92 ...	69,48,457	34,42,109	2,75,133	1,06,65,699	45,67,912	24,010	2,12,531	48,04,453	58,61,246
1892-93 ..	58,61,246	90,666	40,667	59,92,579	51,09,601	16,410	5,84,443	57,10,454	2,82,125
1893-94 ...	2,82,125	44,51,154	89,788	48,23,067	27,95,141	26,610	1,34,413	29,56,164	18,66,903
1894-95 ...	18,66,903	70,35,016	1,10,214	90,12,133	40,31,618	27,510	70,575	41,29,703	48,82,430

Opening with a balance of maunds 18,66,903, the year under report closed with a stock of maunds 48,82,430, which had increased in the middle of June 1895, at which time manufacture had for the time being completely ceased, to over 63 lakhs of maunds.

Details of sales.

40. Turning from manufacture to sales, the subjoined abstract shows details for 1894-95 and three preceding years of the total sales effected in each year, and what proportion was sold for removal by road, by banjarahs, and by railway by traders themselves or their agents at the lake, and by departmental agency under the through-traffic system :—

Year.	1		2	3	4	5
	Sales to purchasers at the lake for removal by road.		Ordinary rail-borne.	Total of columns 1 and 2.	Through-traffic.	Total sales.
	Banjarahs, &c.	Others (local).				
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1891-92 ...	96,048	3,715	20,12,530	21,12,293	24,55,619	45,67,912
1892-93 ...	1,56,269	4,285	19,21,300	20,81,794	30,27,807	51,09,601
1893-94 ...	1,52,689	3,072	11,07,018	12,62,779	15,32,362	27,95,141
1894-95 ...	1,67,612	3,643	17,69,585	19,40,840	20,90,778	40,31,618

Banjarah trade.

For the past three years the trade in banjarah-carried salt has remained fairly steady. Following upon the reduction of the price which took place in June 1894 from eight annas to four annas per maund, the sales for this kind of traffic have increased from maunds 1,52,689 to maunds 1,67,612 or by maunds 14,923. Salt so transported is almost entirely consumed in Rájputána, and the declarations recorded at the time of clearance of the consignments show that maunds 1,57,261 went towards Bundi and Kotah, at right angles to the railway lines in Rájputána, for sale in that region, while maunds 3,620 were consumed in the neighbourhood of the Sambhar Lake in Jeypur territory.

Rail-borne trade.

The salt sold for removal by railway, whether it is despatched by departmental agency, by the through-traffic system, or is ordinary rail-borne trade loaded and despatched by the

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traders themselves, is consumed within the same areas. In 1893-94 the quantity thus sold amounted to maunds 26,39,380, and in 1894-95 to maunds 38,60,363, showing an increase of maunds 12,20,983 in the year just ended. Owing to the reduction of the price in June 1894 from eight annas to four annas a maund, the Sambhar salt trade, regained the footing in the markets which it possessed before 1893-94 and drove back Didwana and Pachbadra almost, though not completely, to their former limits. Sales differ at Sambhar, as well as in the case of Punjab Mines rock salt, from the clearances, by the amount of the uncleared balance awaiting removal. At the opening of the year this uncleared balance amounted to maunds 85,686 and at the close of the year it amounted, owing to the very heavy sales that took place in the last month of the year, to maunds 4,67,335. Thus out of a total sale in the year of maunds 40,31,618, there were sent into the market by railway and road maunds 36,49,969. In 1893-94 there passed into consumption maunds 47,42,112 and in 1894-95 maunds 46,80,599 of Sambhar, Didwana and Pachbadra duty-paying salts combined. Bara-gara sales also show increases in 1893-94 and 1894-95 over the sales of previous years, some portion of which is due to the rise that occurred in the price of Sambhar salt. Salt from Calcutta is reported to have crept higher up than usual into the eastern districts of Oudh and the North-Western Provinces during the scarcity of Sambhar salt.

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41. The destination by railway, so far as has been ascertained, of the through-traffic and ordinary salt despatched from Sambhar during the year, is shown in the accompanying abstract :—

Destination by railway of
through-traffic and ordi-
nary salt.

	Quantity of salt carried.		Percent- age of increase or decrease.		
	1893-94.	1894-95.			
	Mds.	s.	Mds.	s.	Mds. s.
1. Sambhar to Bandikui, Rájputána-Malwa Railway.	1,30,712	20	1,31,944	0	+ 0·94
2. Sambhar to Ajmere, Rájputána-Malwa Railway	49,345	0	49,225	0	—0·24
3. Ajmere to Ahmedabad ditto ...	1,490	0	557	20	—62·61
4. Ditto to Khandwa ditto ...	1,19,537	20	1,22,631	0	+ 2·59
5. Bandikui to Delhi ditto ...	2,08,137	20	2,46,855	20	+ 18·60
6. Ditto to Agra ditto ...	2,33,113	20	3,03,262	0	+ 30·09
7. Rewari to Ferozepur ditto ...	29,007	20	25,012	20	— 13·77
8. Achnera to Cawnpore ditto ...	6,19,885	20	6,78,652	20	+ 9·48
9. Delhi to Lahore, North-Western Railway	87,566	20	92,786	20	+ 5·96
10. Delhi to Kalka, East Indian Railway	2,585	0	1,032	20	—60·06
11. Agra to Delhi ditto ...	62,457	20	78,865	0	+ 26·27
12. Agra to Howrah ditto ...	1,80,488	0	2,16,190	0	+ 19·78
13. Jubbulpur Line ditto ...	89,765	0	1,10,730	0	+ 23·36
14. Agra and Cawnpore, Jhānsi and beyond to Itarsi, Indian Midland Railway.	2,69,958	20	3,11,751	0	+ 15·48
15. Oudh and Rohilkhand Railway ...	8,90,673	20	10,08,994	20	+ 13·28
16. Bengal and North-Western Railway	93,542	20	99,432	20	+ 6·30
17. Tirhoot State Railway					
18. Bengal Nagpur Railway	1,867	20	560	0	—70·00
19. Eastern Bengal State Railway	...	...	...	...	...
20. Jodhpur-Bikanir Railway	937	20	...	...	—100·00
Total	30,71,070	20	34,78,482	0	+ 13·27

Important increases, as might have been expected, have occurred in the bookings to the following sections or lines :—(1) Bandikui to Delhi; (2) Bandikui to Agra; (3) Achnera to Cawnpore; (4) Delhi to Lahore; (5) Agra to Delhi; (6) Agra to Howrah; (7) the Jubbulpur Line; (8) Agra and Cawnpore,

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Jhānsi and beyond to Itarsi ; (9) the Oudh and Rohilkand Railway ; (10) the Bengal and North-Western Railway. Decreases have occurred on five sections or lines of railways, but the quantities involved are all insignificant in amount and the areas really out of the reach of Sambhar except in the case of the Sambhar to Ajmere section of the Rājputāna-Malwa Railway where the amount concerned is almost identically the same in both years.

Use of open wagons.

42. Open wagons continue to be supplied by the railway authorities at their discretion for the removal of salt from the lake. No loss or inconvenience has resulted from their use. Rolling stock of this description is supplied for the conveyance of salt only when covered stock is not available.

Selling rates of Sambhar salt at the lake during the lease.

43. Details are entered in the next statement showing the prices at which Sambhar salt has sold at the lake since 1870-71. There are now no auction sales of salt held on the lake edge, as practically the quality of the salt now manufactured differs so little that it would not be possible to sell even the best kyar salt for an anna a maund more than pan or lake salt would secure. In other words, there is now no Sambhar salt of a low grade of quality produced. The trade would not touch it if there were, and the time is past when anything but white, clean, well-grained salt can be offered to the trade. Thus ever since 1885-86, no salt has been sold at a higher price than eight annas a maund, and the price has been a fixed one, without selection or preference fees. In 1894-95 only two rates prevailed. From the 1st April to the 14th June 1894, the price was eight annas a maund, and on the latter date, when it was certain that a good crop had been stored, the price was reduced to four annas a maund, at which rate it still stands :—

Year.	1 One anna to two and- a-half annas.	2 Two and-a- half annas to three annas.	3 Three annas to four annas.	4 Four annas to five annas.	5 Five annas to six annas.	6 Six annas to seven annas.	7 Seven annas to eight annas.	8 Eight annas to nine annas.	9 Nine annas to ten annas.	10 Ten annas and upwards.	11 Total.	Average per maund.
												As.
1870-71	...	...	...	...	...	...	...	...	12,45,892	...	12,45,892	10-00
1871-72	...	...	...	...	3,011	33,353	3,57,569	1,53,002	4,48,057	1,33,690	11,28,982	9-34
1872-73	...	...	...	4,682	...	1,886	76,199	1,77,214	4,63,545	5,89,883	13,13,405	10-75
1873-74	...	...	1,283	...	80	...	5,263	99,183	6,10,401	4,36,660	11,52,877	10-59
1874-75	...	...	699	946	...	...	4,316	1,27,102	4,19,503	5,12,905	10,65,471	10-53
1875-76	...	...	...	...	...	28,819	3,33,730	6,39,979	2,06,702	3,82,425	15,91,664	9-35
1876-77	...	...	...	...	53,511	6,86,565	6,95,472	53,292	71,985	2,01,669	17,62,494	7-91
1877-78	...	...	...	...	2,22,008	2,76,472	13,02,057	3,37,798	1,69,992	3,20,844	26,29,171	8-21
1878-79	...	5,07,552	1,53,505	20,257	9,33,875	1,31,228	2,77,996	91,249	48,964	4,46,327	26,70,953	6-73
1879-80	...	24,74,616	1,20,808	71,919	1,42,478	38,555	1,27,953	10,143	1,75,990	1,88,352	33,49,911	4-74
1880-81	43,247	12,68,180	90,281	3,94,033	4,63,024	1,97,734	1,73,043	1,87,284	1,35,493	1,11,869	30,64,188	5-33
1881-82	2,658	17,62,238	28,719	8,75,064	6,13,076	1,22,707	94,868	73,686	75,284	72,236	37,20,538	4-82
1882-83	37,252	17,84,366	62,885	4,69,602	3,73,541	1,82,677	4,15,844	1,10,124	1,30,444	54,924	36,21,659	5-03
1883-84	...	6,06,803	1,00,906	17,01,056	5,11,822	5,42,085	1,99,170	17,877	1,441	...	36,81,160	5-01
1884-85	30,93,708	23,610	5,622	7,02,143	1,80,728	1,52,562	1,01,408	23,882	9,455	4,023	42,99,141	3-29
1885-86	12,48,101	...	...	...	...	...	4,81,305	...	...	...	17,29,406	4-03
1886-87	...	2,78,932	30,56,777	...	...	...	4,40,807	...	...	...	37,85,516	4-44
1887-88	...	5,10,600	26,79,328	605	3,33,574	21,823	...	...	...	...	35,45,930	4-09
1888-89	...	7,560	25,35,868	6,79,190	3,64,316	9,048	67	...	...	...	35,96,049	4-29
1889-90	...	...	36,68,103	...	1,46,020	20,167	515	...	...	...	38,34,805	4-08
1890-91	7,422	12,97,091	29,74,650	3,073	...	...	...	...	...	...	42,82,236	3-64
1891-92	1,78,000	43,89,312	...	...	...	...	...	...	...	...	45,67,912	2-72
1892-93	4,54,055	40,55,546	...	...	...	...	...	...	...	...	51,09,601	2-67
1893-94	...	11,17,519	...	...	4,95,980	...	11,51,642	...	...	...	27,95,141	5-43
1894-95	...	...	...	36,73,637	...	...	...	3,57,981	...	...	40,31,618	4-36

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44. A comparison of the prices month by month for the past two years is included in this paragraph, showing how the chief varieties of salt sold at Cawnpore, the principal salt market in Northern India. It illustrates the ruling position of Sambhar salt. During April and May the Government price charged at the lake was 8 annas a maund. In June this rate was reduced to 4 annas a maund. The Cawnpore market at once responded to the reduction—Didwana salt at once disappeared, ultimately so did Baragara and Pachbadra, and by September the only other competing salts left were Sultānpuri and rock salt, the former of which had to accommodate itself to the fall in the price of Sambhar in June :—

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Comparison of prices of salt at Cawnpore.

	Sambhar salt.		Sultānpuri salt.		Rock salt.		Didwana salt.		Pachbadra salt.		Baragara salt.	
	Per maund.		Per maund.		Per maund.		Per maund.		Per maund.		Per maund.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.
April	3 2 2	3 8 10	3 5 4	3 12 11	3 6 6	3 5 4	...	3 7 8	...	3 7 8	...	3 7 8
May	3 2 2	3 8 3	3 4 3	3 10 0	3 5 4	3 5 6	...	...	...	3 6 5	...	3 7 8
June	3 2 0	3 4 9	3 5 9	3 5 0	3 4 9	3 5 10	...	...	...	3 5 11	...	3 7 0
July	3 6 6	3 3 7	3 7 7	3 4 2	3 4 4	3 5 10	...	...	...	3 5 0	...	3 6 6
August	3 6 6	3 4 6	3 7 9	3 5 4	3 7 8	3 5 10	...	...	3 6 6	3 4 6	...	3 7 0
September	3 7 0	3 4 3	3 8 0	3 5 4	3 7 6	3 5 10	...	...	3 7 0	3 3 6	...	3 5 0
October	3 8 7	3 4 2	3 8 11	3 5 4	3 7 8	3 8 4	...	...	3 6 6	...	3 7 8	...
November	3 10 0	3 4 3	3 9 0	3 4 3	3 9 2	3 6 6	...	...	3 7 10	...	3 7 10	...
December	3 9 1	3 5 2	3 8 10	3 4 10	3 7 6	3 6 6	3 7 1	...	3 8 10	...	3 7 11	...
January	3 8 11	3 5 4	3 8 11	3 4 2	3 7 8	3 6 10	3 7 8	...	3 7 8	...	3 7 8	...
February	3 8 3	3 4 6	3 8 9	3 5 4	3 6 9	3 6 4	3 6 6	...	3 6 6	...	3 7 1	...
March	3 8 4	3 4 6	3 9 11	3 5 4	3 6 8	3 5 5	3 6 9	...	3 7 0	...	3 8 1	...
Average	3 6 8	3 5 2	3 7 9	3 6 0	3 6 10	3 8 10	3 7 0	3 7 8	3 7 3	3 5 6	3 7 8	3 6 9

45. The next statement shows for each year's salt that was sold the excesses and deficits in the store heaps cleared during the year. A total of 118 heaps was cleared, 64 of the year 1893-94 and 54 of 1894-95. The total estimated contents were maunds 35,39,480, and the actual outturn amounted to maunds 35,79,119. The net excess was maunds 39,639 or 1 12 per cent. This result is once more highly creditable to the Assistant Commissioner of the Division and the officers concerned :—

Results of clearances of heaps.

Years to which heaps belonged.	Cleared during the year under report.	Estimated contents.	Actual outturn.	Excess or deficit.	Percentage of excess or deficit.
		Mds. s. ch.	Mds. s. ch.	Mds. s. ch.	
1893-94	64	17,70,049 12 0	18,37,562 0 0	+67,512 28 0	+3.81
1894-95	54	17,69,431 2 0	17,41,557 17 0	-27,873 25 0	-1.58
Total	118	35,39,480 14 0	35,79,119 17 0	+39,639 3 0	+1.12

46. In connection with the through-traffic salt trade of the division the following account shows the miscellaneous receipts.

Miscellaneous receipts and charges, on through-traffic sales.

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and charges on account of through-traffic salt during the past and the preceding years :—

	1893-94.	1894-95.		1893-94.	1894-95.
	Rs.	R.		Rs.	Rs.
Opening balance ...	72,183	80,163	Sums paid to contractor for cutting, filling and loading of salt.	12,460	14,431
Receipts on 15,32,362 maunds @ 3 pies per maund.	23,046	...	Paid to Railway Department on account of godown rent.	720	600
Receipts on 20,90,778 maunds @ 3 pies per maund.	...	32,673	Sealing wax ...	...	75
			Price of twine for sewing	725	849
			Transit charges on bags, weighing machines, and weights.	101	30
			Other charges ...	2,014	1,621
			Total ...	16,020	17,606
			Closing credit balance ...	80,109	95,176
Total ...	96,129	1,12,782	Total ...	96,129	1,12,782

Three pies per maund only are charged for the services rendered by the department to the purchasers of through-traffic salt for receiving, marking, counting, sending to loading stations, repairing, filling, sewing up, checking and loading the bags, and for sealing and labelling the wagons; and after all expenses had been defrayed the profit to the department for 1894-95 is Rs. 15,067, the receipts being Rs. 32,673, and the expenditure Rs. 17,606. The opening balance of profit from the account for 1894-95 was Rs. 80,109, and the closing balance at the end of the year Rs. 95,176. From uncontrollable causes no steps could be taken during the past year to erect out of a portion of this balance a commodious iron shed for storing through-traffic bags in on the Sambhar station platform, this shelter for their property in bad weather being only what the through-traffic traders are entitled to, but it is intended to do what is necessary during the current year.

Financial result of lease
of the Sambhar Lake.

47. The appended statement, prepared as in previous years, shows the financial results of the operations at the Sambhar Lake from the beginning of the lease, 1870-71, down to the close of the year under review :—

Year.	Quantity of salt manufactured.	Total charges, excluding treaty payments.	Sales up to and including 1891-92.		1892-93.		
			Maunds of salt.	Realizations.	Credit balance.	Maunds of salt.	Realizations.
From beginning of lease to end of 1891-92 ...	Mds.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
1892-93 ...	7,18,35,404	36,93,142	6,16,39,360	2,10,40,872	1,73,47,730	51,09,602	9,90,293
1893-94 ...	90,666	1,08,162	...	...	...	...	...
1894-95 ...	44,51,154	1,87,873	...	...	...	...	...
Total ...	70,35,016	2,58,298	...	...	...	...	...
	8,34,12,240	42,47,474	6,16,39,360	2,10,40,872	1,73,47,730	51,09,602	9,90,293

Year.	Credit balance.	1893-94.		Credit balance.	1894-95.	
		Maunds of salt.	Realizations.		Maunds of salt.	Realizations.
From beginning of lease to end of 1891-92 ...	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
1892-93 ...	1,82,48,023	91,592	32,026	1,82,80,019	...	...
1893-94 ...	—108,162	92,862	32,470	—75,692	...	...
1894-95 ...	...	26,10,687	9,12,845	7,24,973	14,86,008	4,16,550
Total ...	...	...	...	...	25,45,610	7,13,571
	1,81,39,861	27,95,141	9,77,341	1,89,29,330	40,31,618	11,30,121

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REVIEW BY SECTIONS SAMBHAR.						
Year.	Credit balance.	Total sales	Total receipts.	Total credit balance.	Treaty payments.	Net credit balance.
	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.
From beginning of lease to end of 1891-92	1,82,80,049	6,68 40,554	2,19,73,191	1,82,80,049	1,44,99,690	37,80,359
1892-93	—75,692	92,862	32,470	—75,692	4,38,421	—5,14,113
1893-94	11,41,523	40,96,695	13,29,395	11,41,523	3,09,518	8,32,005
1894-95	4,55,273	25,45,610	7,13,571	4,55,273	3,82,263	73,010
Total	1,98,01,153	7,35,75,721	2,40,48,627	1,98,01,153	1,56,29,892	41,71,261

Year.	Free deliveries.	Excesses and deficits of stock.		Dryage allowance to salt agent.	Estimated balance of stock.
		Excesses.	Deficits.		
	Mds.	Mds.	Mds.	Mds.	Mds.
From beginning of lease to end of 1891-92	5,13,422	21,85,763	66,27,395	39,796	...
1892-93	1,750	3,946	...	...	...
1893-94	24,160	1,65,981	47,872	...	4,48,408
1894-95	27,510	30,075	57,949	...	44,34,022
Total	5,66,842	23,85,765	67,33,216	39,796	48,82,430

The outcome is that including treaty payments and all other charges debited and properly debitable to the account, there is a net credit balance at the end of this running account of twenty-five years of Rs. 41,71,261, an increase over the previous year of Rs. 4,89,560. Moreover the balance of stock shown in the statement, and which amounted at the close of 1893-94 to maunds 18,66,903, is at the close of 1894-95 maunds 48,82,430, which is marketably worth to Government at present not less than 10 lakhs of rupees net, after deducting the cost of producing and storing it.

48. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Didwana salt source for the past and three preceding years :—

DIDWANA.
Receipts, charges and net revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	4,88,845	28,527	146	5,17,518	25,513	23,095	48,608	4,68,910
1892-93	4,46,057	24,897	83	4,71,037	27,407	19,495	46,902	4,24,135
1893-94	11,43,727	31,306	224	11,75,257	17,957	18,571	36,528	11,38,729
1894-95	8,69,283	24,445	154	8,93,882	17,564	29,318	46,882	8,47,000

The gross realizations have fallen off since last year by Rs. 2,81,375, or 23·94 per cent, owing of course to the reduction effected in the price of Sambhar salt in June 1894, which at

Decrease in receipts explained.

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once resulted in that salt regaining its former footing in the markets all over Northern India, including Rájputána and Central India. But they are in advance still of the gross realizations of any other previous year back to and including 1887-88. As compared with the year previous, the quantity of salt excised is less by maunds 1,09,778, viz.,—in 1893-94 maunds 4,57,491, and in 1894-95 maunds 3,47,713, equal to 23·99 per cent. The revenue derived from excise duty is less by Rs. 2,74,444, and that credited as the sale price of the salt at one anna a maund is similarly less by Rs. 6,861. The miscellaneous revenue is also less by Rs. 70. The amount by which the net income of the division falls short of that of the preceding year is Rs. 2,91,729, or 25·62 per cent.

Decrease in fixed

Fixed charges show a decrease of Rs. 393, concerning which the following are complete details :—(1) An *increase* of Rs. 8 under the head of salary of clerks, and of Rs 96 in the pay of servants and guards. *Decreases* (1) Rs. 226 in the salary of the Assistant Commissioner, owing to an officer of the highest grade having been on duty for one month in 1893-94; (2) Rs. 172 in the pay of the Assistant Superintendent, owing to his having received acting allowance as Superintendent in 1893-94; (3) Rs. 68 in the pay of inspectors and petty officers; and (4) Rs. 31 in the pay of medical establishment, a lower grade hospital assistant having served at the source during part of the year just ended. The contingent expenditure has increased by Rs. 10,747—(1) In manufacture of salt there is an increase of Rs. 9,631, due to the manufacture of a large quantity of salt in 1894-95 to replenish stocks and meet the additional demand for Didwana salt caused by the falling off in the sales of Sambhar; (2) in refunds of duty there is an increase of Rs. 2,531, on account of half-duty payments to the Bikanir Darbár under treaty engagement, the sales for Bikanir being larger than in 1893-94; (3) in miscellaneous items of Rs. 145, caused by extra charges for remittance of treasure and extra payments for Europe medicines; and (4) in hot weather charges of Rs. 10. The decreases in the contingencies of the division are as follows :—(1) travelling allowance Rs. 320, because of fewer transfers having taken place during the year; (2) Rs. 104 in the purchase and repairs of tents, the outlay under this head in 1894-95 being Rs. 6 only; (3) Rs. 30 in service postage telegram and country stationery combined; and (4) Rs. 1,116 in petty construction and repairs of public buildings, owing to the quarters having nearly all needed rethatching, &c., in 1893-94, after the heavy rains of the preceding year.

Distribution of fully taxed salt.

49. The following statement shows the distribution of the salt excised and exported from Didwana during the past two years :—

Year.	Quantity of excise duty paid salt.	By road.												By rail <i>via</i> Nawa		Total.
		Bhiwani.	Hissar.	Sirsa.	Balsamand.	Patiala.	Jeypur.	Bikanir.	Kishengarh.	Ajmere.	Jhalrapatan.	Kotah.	Tonk.	Bundi.	Delhi.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94	4,57,491	1,70,617	1,248	1,362	116	5,131	26,129	10,907	71	...	335	20,939	955	...	2,19,681	4,57,491
1894-95	3,47,713	1,68,277	2,647	1,644	...	1,347	23,984	12,525	...	232	...	5,844	...	95	1,31,118	3,47,713

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The exports by road to Bhewani, a considerable salt market in the Rohtak district, are less by maunds 2,340 (maunds 1,70,617 in 1893-94 and maunds 1,68,277 in 1894-95), owing to the revival of the trade in Sambhar salt. To Hissar there is an increase of maunds 1,399; to Sirsa an increase of maunds 282; to Bikanir an increase of maunds 1,618; and to Ajmere of maunds 232. Elsewhere, to other markets, there are decreases all owing to the causes that affected the trade to Bhewani, viz.,—the cheapening of Sambhar and the revival of its trade. Patiala took by road less Didwana salt by 3,784 maunds; Jeypur and Shekhawati less by 2,145 maunds; Jhalrapatan less by 335 maunds; Kotah less by 15,095 maunds (maunds 20,939 in 1893-94, and only maunds 5,844 in 1894-95), and Tonk less by maunds 955.

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The Didwana exports by road to Nawa, 40 miles off, and thence by railway to Delhi and other markets in the Punjab, and the North-Western Provinces and Oudh, were less by maunds 88,563 (maunds 2,19,681 in 1893-94 and maunds 1,31,118 in 1894-95) for the same reasons that influenced road exports to Bhewani. Soon after the price of Sambhar salt was reduced to 4 annas a maund, Didwana salt completely disappeared from the markets in the North-Western Provinces and Oudh east of Agra, and from the Rohilkhand markets and was forced back to its former area of consumption, viz.,—Karnal, Saharanpur, Muzaffarnagar, Meerut and the Bulandshahr districts.

50. The next statement furnishes particulars regarding the duty-free salt supplied to the Jodhpur Darbār:—

Issue of duty-free salt.

Year.	Quantity of salt.	Price realized.	Destination.						Total.
			Didwana.	Nagore.	Merta.	Parbatsar.	Marote.	Kuchawan.	
	Mds.	Rs.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94	43,408	2,713	16,196	12,042	10,180	2,713	94	2,183	43,408
1894-95	43,408	2,713	18,479	12,759	8,533	2,776	...	861	43,408

The quantity delivered during the year was exactly the same as that issued during the previous year, viz. maunds 43,408. The untaken quantity, viz.,—maunds 16,592, lapsed again this year. The local Rāj officials are unable to give to the Assistant Commissioner any reason for the failure to remove the full quantity of salt of this kind which the Darbar is entitled to, but this is the fifth consecutive year in which less than the full 60,000 maunds of Didwana duty-free salt have been purchased by the Darbār.

51 A comparative statement of the opening and closing balances and of the quantity of salt manufactured and sold, including excesses and deficits discovered on clearance of heaps, during the past two years will be found hereunder:—

Stock and sale account.

Year.	Stock.			Sales.	Balance at close of the year.
	Balance at beginning of the year.	Extracted, including excesses in heaps cleared.	Total.	Sales, including deficits in heaps cleared.	
	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94	...	6,00,875	63,475	6,64,350	5,01,141
1894-95	...	1,63,209	4,16,508	5,79,717	3,91,121
					1,63,209
					1,88,596

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At the beginning of the year the stock in hand was maunds 1,63,209 ; extraction of new salt, and excesses in heaps cleared during the year, added to stock maunds 4,16,508 ; the sales including deficits on clearances came to maunds 3,91,121 ; and the closing balance of the year was maunds 1,88,596. The year was not a favorable one for salt manufacture at Didwana. The previous season having been one of scanty rainfall in this locality, and the deswals (as the manufacturers of salt are here called) being in straitened circumstances, double the ordinary advances (all were duly recovered) were made to them on the 5th of December 1894 in order to enable them to clean out their pans and start work early. Owing however to unfavorable weather, from that date to the 28th of the month the cleaning out of the pans could not be taken in hand, and afterwards more or less heavy rain fell on the 31st December 1894 and on the 7th, 8th, 9th, 10th, 20th, 21st and 30th January ; on the 1st and 10th of February, and on the 2nd, 8th and 10th of March, so that no salt was extracted and estimated until the 20th of March, but from that date until the end of the year maunds 42,657 of good salt were extracted and stored. Previous to the rains, that is, from the 1st April to the 9th June 1894, maunds 3,08,980 had been produced ; thus the total manufacture for the year amounted to maunds 3,51,637. Nearly as much salt was sold and cleared, reckoning also excesses discovered, as was manufactured, and the balance in hand at the close of the year under report was not large. It has however been increased by the end of June 1895 to 5,42,000 maunds, which is practically more than we need to have in store at this salt source.

During the past year the usual rates were paid for manufacture, that is, 2, 2½ and 3 pies per maund according to quality, but the storage rates for the quantity, maunds 42,657, of salt stored in March 1895, were increased by one pie per maund, owing to the impoverished circumstances of the Deswals. Before the rains of 1894 the ordinary rates only had been paid. The average cost of manufacture and storage combined was 1.98 pies per maund less than in 1893-94 (7.53 pies in 1893-94 and 5.55 pies in 1894-95). A lower rate was booked for extraction viz., 4.98 pies in 1893-94 and 3.09 pies in 1894-95, owing (1) to, the incidence of the advances made to the deswals in 1893-94 on a very much smaller quantity of salt, and (2) to the larger proportion of first class salt paid for at the highest rate, viz., three pies per maund, in 1893-94. The difference between the average storage rates is trifling and need not be commented on.

Results of clearances of heaps.

Five heaps of salt were cleared by sale within the year, and in all of them excesses were found, the aggregate of the excesses being maunds 64,871, which is equal to 16.58 per cent. on the salt issued. This is too high a percentage to be satisfactory and orders have been issued requiring the estimating officers to be more careful. As excesses and deficits are adjusted on the clearance of heaps between the department and the deswals, this is the reason, probably, why the estimation was not so exact as is desirable. In these instances the deswals have received the price of the excesses.

PACHBADRA. Receipts, charges and net revenue.

52. The gross realizations, the fixed and contingent charges, and the net revenue of the Pachbadra Division, including the

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Luni salt tract, are shown in the following statement for the past and three preceding years :—

REVIEW BY SECTIONS.
PACHBADRA.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92 ...	6,62,696	34,605	2,767	7,00,068	53,532	27,252	80,784	6,19,284
1892-93 ...	8,23,158	44,931	3,046	8,71,135	48,347	27,109	75,456	7,95,679
1893-94 ...	26,48,170	1,12,900	13,455	27,74,525	48,182	77,916	1,26,098	26,48,427
1894-95 ...	17,43,295	78,733	8,381	18,30,409	47,286	1,17,304	1,64,590	16,65,819

The issue of salt that paid excise duty to the British Government decreased by maunds 3,61,950, or 34·17 per cent., owing to the revival of the trade in Sambhar salt, and the gross realizations diminished by Rs. 9,44,116, or 34·02 per cent., as compared with those of 1893-94. Both the quantity of excised salt and the gross revenue were however very greatly in excess of those for many years previous to 1893-94, owing to the impetus that the trade received in the North-Western Provinces and Oudh markets by the scarcity of Sambhar, which began to be felt in 1893-94. During the current year (1895-96) however, the Pachbadra salt trade will be found to have completely receded to the position it held prior to 1893-94. Compared with 1893-94 excise duty shows a decrease of Rs. 9,04,875; sale price a falling off of Rs. 34,167, the rate in both years being one anna and a-half a maund; and miscellaneous revenue a falling off of Rs. 5,074, because of the smaller quantity of through-traffic salt sent away. The net revenue amounts to Rs. 16,65,819; as compared with Rs. 26,48,427 in the previous year, showing a diminution of Rs. 9,82,608, equal to 37·10 per cent.

Decrease in receipts explained.

Fixed charges are less than in the foregoing year by Rs. 896, for the following detailed reasons :—*Increases* (1) Rs. 129 under the head of clerks, due to the posting to the source of a third grade instead of a fourth grade clerk; (2) Rs. 52 in inspectors and petty officers; (3) Rs. 37 in the charge for medical establishment; and (4) Rs. 303, exchange compensation allowance granted by the Government of India to a Superintendent. *Decreases* (1) Rs. 1,208, salary of Superintendent and Assistant Superintendent, because of an officer being on deputation at the source in 1893-94 to assist in the issue of salt; (2) Rs. 209 under servants and guards from ordinary causes such as leave, *et cetera*.

Decrease in fixed

The contingent expenditure of the division has increased by Rs. 39,388, which is more than accounted for by the increase of Rs. 41,505 in manufacturing charges, great efforts having been made during the year (1) to meet the suddenly increased demand for Pachbadra salt in the North-Western Provinces and Oudh markets, and (2) to increase the quantity of extracted and stored salt, the scarcity of which in 1893-94 caused great inconvenience and no small apprehension that the issue of salt would have had to be suspended temporarily. Omitting manufacture, mention of which will be made in a future paragraph, the following notes explain the increases and decreases in contingent outlay during the past and the preceding years :—*Increases* (1) Rs. 16, rewards and half fines to captors of smugglers and stolen salt; (2) Rs. 298, miscellaneous, due to increased requirements for the supply of water from Balotra, owing to the tanks

and increase in contingent charges explained.

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in the tract running dry earlier than usual; (3) Rs. 4,103, Refunds, the whole of which except Rs. 5 was on account of half duty on salt sold for consumption in Bikanir, refunded under the salt agreement to the Bikanir Darbár. *Decreases* (1) Rs. 884, travelling allowance and conveyance of tents and records, owing to fewer transfers and to the Assistant Commissioner not having gone last year on tour into the Luni tract; (2) Rs. 57, repairs of tents, only Rs. 6 having been expended in 1894-95; (8) Rs. 38, hot weather charges; (4) Rs. 53 in service postage service telegram and country stationery combined; (5) Rs. 4,244 in through-traffic charges, the quantity of through-traffic salt sent away being greatly less than in 1893-94; (6) Rs. 1,258, petty construction and repairs. The buildings received great damage in 1893-94 from the heavy rainfall and the cost of repairs was therefore unusually heavy in that year.

Detail of sales of duty-paid salt.

53. The following statement furnishes details of the sales of duty-paid salt at Pachbadra for the past four years.—Particulars have already briefly been given of the issue of salt free of duty and free of price and duty in the fifth paragraph of this report:—

Year.	Rail-borne.		Road traffic.	Total.
	Through traffic.	Ordinary trade.		
	Mds.	Mds.	Mds.	Mds.
1891-92	1,23,170	15,824	1,26,085	2,65,079
1892-93	1,75,683	9,510	1,44,070	3,29,263
1893-94	8,30,068	61,564	1,67,636	10,59,268
1894-95	5,22,292	6,268	1,68,758	6,97,318

Decrease in through-traffic and ordinary, and increase in Banjarah trade.

A decrease has taken place in the through-traffic trade of the year as compared with 1893-94 of maunds 3,07,776 (maunds 8,30,068 in 1893-94, and maunds, 5,22,292 in 1894-95) caused of course by the lowering from 8 annas to 4 annas of the price of Sambhar salt in June 1894 and the revival thereupon of the trade in that salt. But as compared with previous years, ever since the through-traffic system was introduced at Pachbadra, there is still a marked increase in that description of trade in the year under review. It is feared that the transactions in the current year (1895-96) will approximate nearer to those of the years before 1893-94, as Pachbadra salt is found to be fast receding now from the markets of the North-Western Provinces and Oudh. The ordinary rail-borne trade in Pachbadra salt dwindled from maunds 61,564 in 1893-94 to maunds 6,268 in 1894-95, during which year indeed it was smaller than it has ever been before. This circumstance speaks sufficiently for the popularity of the through-traffic system, which indeed should be the case, as the departmental agency has more means at command at this backward place and transacts business more promptly than traders' agents could do, and more cheaply besides. The Banjarah-carried trade was within 1,122 maunds of the same amount as in the preceding year, *viz.*, maunds 1,67,636 in 1893-94 and maunds 1,68,758 in the year just ended.

Distribution of through-traffic salt.

54. The abstract contained in this paragraph exhibits the quantities of Pachbadra salt which were distributed over the

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different lines of railway by the through-traffic system of sale during the past three years:—

REVIEW BY SECTIONS.
PACHBADRA.

Lines of railway.	1892-93.	1893-94.	1894-95.
	Quantity of salt.	Quantity of salt.	Quantity of salt.
	Mds.	Mds.	Mds.
Jodhpur-Bikanir Railway	1,260	2,047	1,890
Rájputána-Malwa Railway	62,398	3,26,721	1,94,232
Indian Midland Railway	98,441	1,51,520	1,46,225
Great Indian Peninsula Railway	18,113	15,435	8,505
Cawnpore-Achnera Railway	...	17,100	7,245
Bengal and North-Western Railway	...	1,575	473
Delhi Umballa and Kalka Railway	157	...	...
East Indian Railway	157	1,65,098	92,452
North-Western Railway	...	4,568	2,520
Lucknow-Sitapur-Bareilly Railway	...	42,147	27,445
Rewari-Ferozepur Railway	...	1,918	...
Rohilkand and Kumaun Railway	...	1,102	630
Oudh and Rohilkand Railway	157	1,00,837	40,675
Total	1,75,683	8,30,068	5,22,292

Once more it is scarcely possible to make any useful comparison of the annual figures shown, because in 1892-93 Sambhar salt was selling at $2\frac{3}{4}$ annas a maund and practically shut Pachbadra out of every market except in Rájputána and Central India; in 1893-94 circumstances already well known led to the price of Sambhar being finally raised to eight annas a maund, giving Pachbadra, and along with it Didwana salt and Baragara, an opening in Northern India, which they took full and prompt advantage of. In the year under report Sambhar was once more reduced in price, and had it not been for the large orders for through-traffic salt already placed at Pachbadra at the time, a much greater reduction in the business done at Pachbadra would have been experienced. As it was, indents for no less than maunds 59,220 of salt were transferred on application from Pachbadra to Sambhar as soon as the news was known. Compared with 1893-94 the through-traffic trade of 1894-95 decreased over every line of railway. We may omit the purely local trade on the Jodhpur-Bikanir line. The Rájputána-Malwa trade fell off by seven stations and no less than 1,32,489 maunds. The Indian Midland Railway carried less salt by 16 stations and maunds 5,295. The East Indian Railway took less by seven stations and maunds 72,646. The Oudh and Rohilkand Railway indented for less by nine stations and maunds 60,162. On the Lucknow-Sitapur line the trade decreased by one station and 14,702 maunds. Less salt was carried by the Cawnpore-Achnera line by one station and maunds 9,855. On the Great Indian Peninsula Railway the trade declined by two stations and 6,930 maunds of salt. In this connection "it is interesting and instructive," the Assistant Commissioner of the Division, Mr. Buckley, says, "to compare the trade of the past three years with these areas, which may be said to be regular consumers of Pachbadra salt, since it will show what I may call our regular trade has been, and what we may look forward to at this source:—

	1892-93.	1893-94.	1894-95.
	Mds.	Mds.	Mds.
Bhilsa, Indian Midland Railway	10,867	9,292	10,237
Bhopal ditto	28,665	31,027	29,865
Khoraye ditto	8,032	8,977	7,580
Saugor ditto	32,760	34,807	38,272
Sehore ditto	4,567	4,252	5,512
Beawar, Rájputána-Malwa Railway	37,485	37,197	28,665
Total	1,22,376	1,25,552	1,20,111

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"As these figures show, notwithstanding the disturbances caused by the repeated rise and fall of selling prices of Sambhar salt during the past two years and the very low rate charged for that salt in 1892-93 ($2\frac{3}{4}$ annas a maund) the trade in Pachbadra by railway with the markets which are its regular customers has been very steady during the past three years. The through-traffic salt trade of this source in 1891-92 amounted to $1\frac{1}{4}$ lakhs of maunds and in 1892-93 to $1\frac{3}{4}$ lakhs. I would not feel confident in anticipating that the future through-traffic trade will rise above $1\frac{1}{2}$ lakhs, as the competition of Sambhar and Baragara salts is increasing in the areas once nearly exclusively enjoyed by Pachbadra salt. The latter must give way to these rivals which are favoured by their relative proximity to the areas opened up, in Central India, by the Indian Midland Railway as regards Sambhar, and by the Godhra-Rutlam Railway as regards Baragara. Sambhar at 4 annas a maund starts from Kuchawan road station (the point of junction of the two salts) one anna and eight pies cheaper per maund than Pachbadra, and this is sufficient in time to kill the Pachbadra through-traffic trade on that route. I cannot yet discuss the possible extinction of the Pachbadra through-traffic trade towards Rutlam as my information concerning the Godhra-Rutlam line is not yet precise enough."

Distribution of ordinary
rail-borne salt.

55. The next statement is a comparative abstract of the ordinary rail-borne salt conveyed by railway from Pachbadra during the past three years :—

Lines of railway.			1892-93.	1893-94.	1894-95.
			Mds.	Mds.	Mds.
Jodhpur-Bikanir Railway ...	...	...	...	945	282
Rajputana-Malwa Railway ...	...	...	3,307	23,782	3,150
Indian Midland Railway ...	...	...	5,198	24,867	2,363
North-Western Railway ...	...	...	1,005	315	...
Great Indian Peninsula Railway ...	...	...	...	1,260	473
Lucknow-Sitapur-Bareilly Railway ...	...	...	...	3,308	...
Oudh and Rohilkand Railway ...	...	...	...	3,464	...
East Indian Railway ...	...	...	...	3,623	...
Total ...			9,510	61,564	6,268

This species of trade fell from maunds 61,564 to maunds 6,268 or by maunds 55,296, an enormously larger decrease relatively than occurred under through-traffic salt. The explanation of this is that in 1893-94, owing to salt being scarce in the markets, traders rushed in with indents for "ordinary" salt which they hoped to clear and load at this salt source more quickly than the department could work off through-traffic indents, which are always cleared strictly according to priority of receipt in the Assistant Commissioner's office, and in which owing to the great number of indents received a block for a time occurred in 1893-94.

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56. The following statement shows the places to which salt removed by road was booked during the past three years:—

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PACHBADRA.
Distribution of road-borne salt.

Areas.				1892-93.	1893-94.	1894-95.
				Mds.	Mds.	Mds.
Saugor	...	...	...	1,11,884	1,35,092	1,41,289
Bhopal	...	...	...	26,467	26,905	22,109
Udeypur	...	...	...	2,164	4,802	5,311
Serohi	...	...	...	51	...	49
Jubbulpur	...	...	...	3,481	...	...
Sanchore	...	...	...	23	...	...
Bhilsa	...	...	...	...	613	...
Bikanir	...	...	...	...	224	...
Total				1,44,070	1,67,636	1,68,758

The Banjarah carried or road traffic in Pachbadra salt amounted to maunds 1,68,758 last year; to maunds 1,67,636 in 1893-94; and to maunds 1,44,070 in 1892-93. Regarding this statement the Assistant Commissioner says, "The details of bookings are, as I have explained in previous reports, based on the declarations of the Banjarahs who systematically declare their purchases of salt to be for places in Central India, chiefly Saugor and Bhopal, as they believe the very best salt in the tract is issued for conveyance to Central India. The above details are therefore not trustworthy. How much of the salt declared for sale in the Saugor and Bhopal areas, really reached those tracts it is impossible to say, as undoubtedly a good deal of the salt was sold in Meywar and along the routes thence inside of Central India. I believe I am well within the mark in stating that quite half of the salt declared for Saugor and Bhopal never reached those destinations. The real trade by road in salt with Central India is carried on by the Jat and Bahminiah Banjarahs who from time immemorial have made purchases at this salt source for sale in Central India. The Maroos, Bhats, Bishnois, and Muhammadan Banjarahs, who remove their salt by road on bullocks, and who too declare their salt for sale in Central India, are also registered as 'Banjarahs.' These Maroos, Bhats, *et cetera* however travel no further than Meywar, and as during this past Banjarah trading season, the third I have experience of, I noticed that a largely increased number of the Banjarahs were Maroos, Bhats and Bishnois, and that the same men made more than one trip with salt during the season, I feel no hesitation in stating that a large portion, if not the largest portion, of the road traffic of the past year went no further than Meywar, and as I also noticed that the Bahminiahs and Jats were in smaller number and with smaller Tandas or droves I see no reason to change the opinion I have expressed in previous reports that the real Banjarah trade conducted by the Jats and Bahminiahs is fast decaying owing to the competition of rail-borne salt. The railway not only supplies Central India with quick deliveries of salt, but it also lands the salt in the best possible condition in the markets, whereas the daily loading and unloading of the packs containing the salt in the Banjarah trade, damages its appearance and causes loss of weight too. Soon it seems to me the Banjarah will have to content himself with supplying the wilder parts of Central India and Malwa with salt purchased in the markets on the railway nearest by. The past

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was as regards fodder and water a favorable year for the Bunjarahs. They seemed satisfied with the salt they purchased and with the treatment received at Pachbadra. I had no complaints and they were given the best salt in the tract, as good as was issued to the through-traffic trade. From my frequent conversation with them I gathered that they wanted clean white mature salt, and with this they were supplied. Their only and constant lament was that they could not compete with the through-traffic trade."

Issue of duty-free salt.

57. During the year maunds 1,42,500 duty free salt were removed by the Jodhpur Darbár against maunds 1,45,000 in the preceding one, so that in 1893-94 maunds 5,000, and in 1894-95 maunds 7,500 lapsed. The removal and sale of the salt at Pachbadra is entrusted by the Darbár to contractors who pay into the Government sub-treasury at the salt source at the rate of Rs 2-8-0 per maund, which includes the price (one and a-half annas per maund) belonging to the British Government, and the Darbár duty of Rs. 2-6-6 per maund. The contractors must not charge purchasers more than Rs. 2-8-0 per maund and must not sell any of the salt outside of Marwar. Their profit is a commission of Rs. 2 per cent. allowed by the Darbár. So far as can be known none of the duty free salt is removed beyond the State. The duty free salt was removed by road and by rail in the past two years in the following proportions :—

In 1893-94, by road maunds 5,2,408 ; by rail maunds 92,592 ; total maunds 1,45,000
In 1894-95 " " 70,795 " " 71,705 " " 1,42,500

Out of the salt removed by rail last year maunds 66,600 were consigned to Jodhpur for use in the city and in the country north of it.

Miscellaneous receipts and charges on through-traffic salt.

58. The next statement is an abstract account for the year of the receipts from the through-traffic charge of three pies per maund and of the expenditure incurred in dealing with through-traffic salt for traders.

Receipts.			Expenditure.		
Particulars.	Amount.	Total.	Particulars.	Amount.	Total.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Miscellaneous charges on maunds 5,22,292 at three pies per maund.	8,163 2 2	8,163 2 2	Cost of cutting, filling, loading, &c., of 6,16,827½ maunds at Rs. 3 per cent.	18,504 13 2	18,504 1 32
Debit balance ...	...	10,717 4 2	Pay of markers ...	58 5 4	
			Oil for cleaning weighing machines and sealing wagons, &c.	21 8 9	
			Security tickets ...	25 5 0	
			Railway freight on bags.	6 11 0	
			Demurrage refunded.	8 14 6	
			New bags supplied to traders in lieu of rotten ones.	221 8 0	
			Cost of sirki shed...	4 5 3	
			Stencil plates ...	2 3 6	
			Marking ink, &c. ...	26 10 3	
			Disallowance ...	0 1 7	
					375 9 2
Total ...	...	18,880 6 4	Total ...		18,880 6 4

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The receipts amounted to Rs. 8,163-2-2, and the expenditure to Rs. 18,880-6-4, the debit balance of Rs. 10,717-4-2 being charged against the large profit made at Sambhar, where there was an accumulated credit balance in the through-traffic account at the close of 1894-95 of Rs. 95,177. At Pachbadra the cost of dealing with through-traffic salt in 1894-95 amounted to 6·94 pies per maund.

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59. The following statement gives particulars of the stock balances, the salt extracted from pits, the excesses and deficits found on clearance of heaps, the issues during the past two years, and the closing balance at the end of 1894-95. The year opened with a debit balance of maunds 64,838, that is to say, more salt by that amount had been sold than there was extracted salt available for issue outside of the pits, though there was of course any quantity of salt lying unextracted in the pits. The quantity extracted, including excesses discovered on the clearance of heaps, was maunds 10,44,376 (actually maunds 11,09,214, but the debit balance of the foregoing year is deducted). The sales and ascertained deficits in heaps on clearances, as well as free issues, amounted to maunds 8,50,818 and the credit balance of stock at the close of the year amounts to maunds 1,93,558.

Stocks, manufacture and issues.

By the end of June 1895 this balance has been considerably increased. At a place like Pachbadra, where labour is scarce, and even water to drink often difficult to procure, and during a year when a great pressure of work was put upon our staff, and when moreover sickness was very rife, these results are most satisfactory and creditable to the Assistant Commissioner, Mr. Buckley, and his establishment :—

Year.	Balance of stock at the beginning of the year.	Quantity stored during the year adding excesses and deducting deficits discovered at the time of clearance.	Total.	Quantity sold and delivered free during the year.			Balance of stock at the close of the year.
				Quantity sold.	Free.	Total.	
1893-94 ...	Maunds. 3,84,852.	Maunds. 7,65,578	Maunds. 11,50,430	Maunds. 12,04,268	Maunds. 11,000	Maunds. 12,15,268	Maunds. — 64,838
1894-95 ...	— 64,838	11,09,214	10,44,376	8,39,818	11,000	8,50,818	1,93,558

The following summary shows the results of the clearance of heaps of salt during the year. The Kharwals, or owners of the salt ultimately receive payment for all the salt received from them that passes out for sale over the scales, though on estimation at the time of storage one-quarter of the price is withheld until the actual outturn by weight is ascertained :—

Results of clearance of heaps.

Estimated by Superintendents	...	...	...	...	mds. 11,05,403
Actual outturn	...	...	...	...	10,43,014
Deficit in outturn	...	...	...	...	...
Paid for at time of estimation, being amount estimated minus 25 per cent.	...	...	...	...	8,84,323
Balance paid for on clearance	...	...	...	...	1,58,691
Total quantity paid for	...	...	...	...	10,43,014

On the subject of extraction of salt and other kindred matters the following extract from the Assistant Commissioner's annual report is reproduced:—"In my report for 1893-94, I detailed the difficulties under which manufacture was carried on in that year to meet the unprecedentedly heavy demand for salt at a time when the tract was flooded, the pits full of water almost fresh, labour scarce and expensive, and sickness rife

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in the tract, when, in short, it seemed almost hopeless to get out new salt to meet the demand. Of old stored stock there was little remaining when the rush began. Though matters improved somewhat when the year under report began, there was little or no relief from the strain thrown on the source until the end of June, when the lowering of the price of Sambhar salt drew away the whole of the demand on Pachbadra. It is a subject for congratulation that though manufacture, or I should say extraction, was so hampered, the demand for salt was met throughout to the fullest extent and as rapidly as the railway could supply wagons. It is also satisfactory that though salt was extracted under high pressure, the quality of the supply to the trade was so good that no complaints were received.

"The Kharwals behaved well throughout the crisis; had they sulked, as the memory of other days might have led them to do, it would have been impossible to meet the demand. But they proved manageable, and stimulated by the grant of a bonus of three pies a maund (an addition to the price they got of 25 per cent.) on all the salt they extracted before a certain date, they worked heartily, and deserve credit for their good behaviour at a time when, had they chosen to give trouble, matters would have been serious.

"Rupees 3,264 were paid to them in the shape of the bonus above referred to. This amount represents an outturn of maunds 2,08,875 of salt. As I wrote in my annual report last year, this additional payment did not I believe balance the loss the pit owners sustained by extracting salt at a time when the tract was saturated with moisture causing percolation of water, almost fresh, into the pits, and when the brine in the pits was greatly diluted by the rainfall. Under these conditions it can scarcely be doubted that extraction involved a loss of from one-third to one-fourth of the ripe salt in the pits. Rupees 2,670 were also paid during the past year for drawing off the water which had filled the pits and which, while it remained, made the extraction of salt utterly impossible." This was an assistance to the Kharwals which we could not evade.

"One hundred and two pits were emptied last year, 40 in the Hiragarh section, 31 in Posali, 23 in Chota Sambra, and 8 in Bara Sambra. In the previous year 26 in Hiragarh, 27 in Posali, 13 in Chota Sambra and 1 in Bara Sambra (total 67 pits) were emptied. The Hiragarh pits gave an average outturn of maunds 17,000; Chota Sambra 12,000; Posali, 11,000; and Bara Sambra 6,000 maunds. The average outturn per pit for the whole tract being 10,000 maunds. Some of the pits (this fact is worth remembering in connection with the controversy that was started in 1891-92) in Hiragarh produced maunds 30,000 and from one pit in that section, No. 223, over 40,000 maunds of first class salt, the growth of two years, were extracted. It is impossible to estimate by the appearance of a pit how much salt it contains, but when a number of pits are concerned it seems safe to assume that each of the group will average 10,000 maunds, if half the pits are in the Hiragarh section.

"I have in an earlier paragraph reported that during the past year the salt was after drying and draining on the inner edge of the pit at once stored in a large heap on the upper bank, where its contents were estimated by cubic measurement. This method has worked well, and has also satisfied the Kharwals.

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These men have also been allowed to store their salt in two heaps, one on each bank of the pit. This saves some expense and enables more labourers to work on the pit at the same time and from our point of view is unobjectionable. Further, in previous years some of the best salt got out of the pits was lost in storage, as the larger crystals rolled down to the foot of the heap, and got buried in the soft earth of the 'talee,' as the pit bank when dressed for storage is called. Last year the 'poonchee', as the salt at the edges of the pits is called, always the worst and most discoloured, was first extracted and put down as a bed on which the balance of the contents of the pit, the good clean salt, was stacked. Formerly, that is before 1893-94, the salt was brought up to the pit bank, and put up in small heaplets of 4 to 5 maunds each. These were measured with a graduated rod, and the contents were then stacked in a large heap. Now the salt is at once put up into the large permanent heap and the contents arrived at by cubic measurement."

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The good demand for Pachbadra salt that existed in 1893-94 and 1894-95, greatly benefitted the Kharwals, who, against the sum of Rs. 15,571 in 1891-92, and Rs. 16,150 in 1892-93, received in 1893-94, Rs. 36,766 and in 1894-95 Rs. 81,245 as the price of the salt which was taken from them.

60. Excluding the two experimental pits restored by the department the following is a detail of the number of working pits on the register and the number of those from which salt was taken during the past two years and which therefore at present contain no mature salt yet fit for the market :—

Condition of pits, quality of salt and future prospects.

Section or tract.	Number of working pits on register.	Number of pits emptied.			Balance of pits from which no salt has been taken.
		In 1894-95.	In 1893-94.	Total.	
Bara Sambra ...	81	8	1	9	72
Chota Sambra ...	121	23	13	36	85
Posali ...	73	31	27	58	15
Hiragarh ...	138	40	26	66	72
Total ...	413	102	67	169	244

On this subject Mr. Buckley, the Assistant Commissioner says :—" Since the close of the year 4 pits in Chota Sambra, and 11 in Hiragarh, have been opened, and the salt they contain is being extracted and stored. Actually then at the present time there are only 229 pits, (72 in Bara Sambra, 81 in Chota Sambra, 15 in Posali and 61 in Hiragarh) which contain our present stock of unextracted salt. If these 229 pits were in good order I would have no hesitation in setting down our reserve of salt in them at 20 lakhs of maunds, but as many of them are in disrepair and many have not been set sufficiently with 'Morali,' I consider that 100 of the 229 pits should be set aside as of no practical value at present. Taking 130 as the probable number of pits which contain salt, I estimate that we have in the tract 10 to 12 lakhs of maunds of salt ready in the pits. This may seem an excessive estimate, but I do not think it is, as the largest number of these pits which I think contain good salt are situated in the Hiragarh section, the most productive part of the tract. It is however quite impossible to say what these pits really contain both as regards quantity and quality. The owners of course assert that each one of the pits is full of just

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the kind of salt traders want. With my experience of two of the busiest manufacturing seasons this tract has known, and after having examined every pit in the tract, I believe I am not far out in estimating our present reserve of salt in pits at 10 lakhs of maunds at least, some of which of course may not really be good salt of the kind we have issued to the through-traffic trade during the past two years; but if our present reserve is not all first class salt, it is I believe all marketable salt, and no anxiety need be felt, as with the salt in the heaps on the ground, and the salt in the pits, we can meet any demand which an emergency at Sambhar might create. After the ensuing rains when very many of the pits, emptied and re-set in 1893-94, and early in 1894-95, will be fit to work again, we could if necessary easily supply from 8 to 10 lakhs of maunds of really good salt immediately. Before the rains set in I hope to see every one of the emptied pits fully and properly re-set with Morali securing thereby for the future a supply of first class salt, more than enough to meet any demand on this salt source however emergent.

“The supply and quality of the salt we may confidently expect from the 169 pits which were emptied during the past two years and from the 15 pits from which salt is now being extracted will be ample and good, as the pits have been disinfected and the brine purified and augmented by the heavy rains of the past two years; besides the pits have been properly set with Morali. At the beginning of 1897 we may look forward to having 20 lakhs of maunds of really good salt in the pits. The quality of the salt extracted since the last rainy season, and which salt is now stored in the tract, is not on the whole as good as what was issued previously. This is what might have been expected as between November 1893 and June 1894, the very best pits in the tract were emptied. If however the bulk of the salt in heaps on the ground at the present time is not as good as the bulk of the salt previously extracted from the pits and issued to the public it is clean and good marketable salt which will sell, and while some of it is as good as any previously issued none of it is as inferior as some salt I have known and seen selected and purchased by traders.

“Having seen over 180 pits emptied since November 1893, I have found that not a single one contained only large grained salt, or even a proportion equal to half of such salt. The very best pits, the produce of which was eagerly secured by traders, contained coarse white mature salt with perhaps a 20 per cent. proportion of large crystals. This is the description of salt the through-traffic traders like most, and it is also the kind for which the Banjarahs now show a decided preference. So long as we can supply traders of all kinds, through-traffic, Banjarah, *et cetera* with salt of this kind, the demand for Pachbadra salt will not fall off by reason of the quality of the supply. I have doubts whether the once famous ‘Gugla’ and ‘Tallia,’ large heavy solid crystallised salt which lives in tradition (but never extracted largely in reality) as the kind produced in old times in the clay or ‘Morund’ belt, if obtainable, would now sell as well as the coarse white salt I have described. There is reason for my doubts. About 7,000 maunds of large heavy salt, beautiful in appearance, were taken out of a pit in Bara Sambra. Nearly the whole of this salt was purchased by one of the leading local salt traders who despatched it to Piparia and Hoshungabad in the Central Provinces and to Saugor

and Bhopal in Central India, where, as he told me subsequently it did not sell as well as the coarse white clean salt from the pits in Hiragarh. The Bara Sambra salt was clean but it had a bluish tinge. It was almost translucent and very beautiful to look at.

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"Judging from what I have been able to learn here the tract is in better condition now than at any previous period of the past decade. The soil is saturated with moisture, and the brine springs have been freshened and augmented by the heavy rains of the past three rainy seasons. The surface of the tract is covered with dense grass and bushes which help to retain the moisture below and keep down the dust and sand which I remember in June 1892 was blown up in clouds by every breeze. There can be no doubt now that what the tract suffered from was want of moisture, and want of sufficient rain to freshen and revive the brine springs, the vitality of which undoubtedly depends on the local rainfall. The past heavy rains have enormously benefited the tract and should Pachbadra be so fortunate as to have a few more such seasons, I am ready to believe that certain portions of the tract will be as good, as productive and as rich as they ever were. I say certain portions of the tract, by which I mean chiefly Hiragarh and Posali. Bara Sambra I am afraid is relatively exhausted. While the heavy rain of the past three seasons has very considerably augmented the brine supply in Hiragarh, Posali and a certain small section of Chota Sambra, the improvement in Bara Sambra is relatively inappreciable. I repeat the opinion I expressed in my last report, that Bara Sambra is no longer the area rich in saline matter it once undoubtedly was. How largely Hiragarh has benefitted by the heavy rain is proved by the fact that in every pit in that section emptied since last rains, the percolation of brine into the pit during the course of extraction of salt in it has given trouble, and in some pits the excess brine due to percolation had to be drawn off before the salt could be extracted; and even as I write, at the beginning of May, brine is being drawn off from three pits in Hiragarh to enable extraction of salt to proceed. In two of the three pits the Kharwals though they have been drawing off the brine for nearly a month by bullock power (koseta), have not been able to get at the salt.

"There are excluding the two pits experimentally restored, 413 pits registered as 'working pits,' many of which are, as I wrote last year, in disrepair and would cost from one to three hundred rupees per pit to put right. There are very few pits in the tract in really perfect order, owing to a series of dry years before 1892-93, to the damage done by the deluge of rain which fell in 1893, and to neglect on the part of the pit owners to take proper care of them. The pits in the upper half of the Hiragarh section are in the best order; they are comparatively new pits, having been excavated since we took over Pachbadra. Nothing could be done in 1893-94 to repair the pits, as labour for such work was unobtainable. Last year, however, something was done in this direction and much more would have been accomplished had more labour been procurable, but when the available supply of labour was barely sufficient to extract the quantity of salt wanted it would have been unreasonable to expect the Kharwals to put their pits in order. Everything that was possible was done and I hope that next year the best pits as they are emptied will be put in thorough order. The pits emptied during the past two years have been well set with Morali. As most of them were full of water and perco-

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lation of weak brine into them was very active, 'kosetas' (the charsa' of Northern India, or leather bag worked with a rope and pulley wheel) had to be employed to draw off the excess of brine in them, and keep down percolation; this resulted in the old impure brine in the pit, the bitters, being drawn off—an immense benefit to the pits, as when re-set they contained only fresh brine. (.)

"Pit No. 607 in Bara Sambra, on the extreme south-west edge of the tract, which is reputedly one of the finest pits in Bara Sambra, was thoroughly cleaned out by the owner, Birdha of Munig, at a cost of about Rs. 250. The immediate result is disappointing, as there is only about a foot of brine in the pit, and unless the coming rainy season is a very wet one, the prospect of the pit turning out as good as it is reputed to have been is doubtful. Another pit in Bara Sambra, belonging to Birdha of Maya Ram, and which is one of the ("Talia") pits lying below my bungalow, has been attended to last year. It is impossible to say how the pit will turn out as it was brimful of water.

"Both the experimental pits have been set with Morali during the year, and all that remains is to wait until the salt in them is fit to take out. The pit in Chota Sambra will I estimate in the season of 1896-97, produce about 10,000 maunds of first class salt. The salt in the pit in Bara Sambra will be fit to harvest early in 1897, and I anticipate that the crop will amount to about 5,000 maunds of first class salt. About these experimental pits I need only repeat what I wrote in my report for 1893-94. The experiment of restoring the two pits is a success, but a success due entirely to the very heavy rainfall of the past three seasons.

"The Kharwals have on the whole behaved well during the year and have given no trouble which was not settled without much difficulty. They seem contented and appear to understand that what is wanted of them is for their own good quite as much as it is for that of the department. Though they understand that to keep their pits in good repair, to fully re-set them with Morali at the proper time, and to trench the salt when the pit is full of salt results in a crop of the kind we want for sale to the public, and though they are quite willing to do or have done all that is necessary, the really great difficulty is to induce them to do it with the money they are paid by us for their salt. They are a thriftless lot, and with few exceptions foolishly squander every rupee they get from us, and this is why they never have any money to spend on their pits. During the past two years I have had the pits attended to as far as the supply of labour allowed and have had them properly set with Morali (thereby securing a future supply of good salt) by withholding a sufficient portion of the price of the salt until the work required was done or helping them to borrow the necessary funds from their caste-fellows and mahajans on the security of the probable excesses in their heaps, which excesses were assured by under-estimation of the salt. The Kharwals know this and are satisfied now though at first they were inclined to be otherwise. Formerly they used to borrow what was wanted to re-set their pits at 60 per cent. compound interest, besides having to pay $12\frac{1}{2}$ per cent. as kata or accommodation. Now on the security of the excess overestimation of salt in their heaps they can borrow at 12 per cent. All this has of course not been achieved without what seemed to be endless worry and trouble but the object in view was worth the trouble and the net result is that while the Kharwals have been got to

do much that was needed to improve the salt supply they are as a body contented. They have, as I have said, behaved well at a time too when, had they chosen to give trouble, matters would have been serious. They have been manageable." This is a very interesting account of the condition and prospects of the Pachbadra salt source. Mr. Buckley's management of this troublesome, and at times perplexing charge, does him the highest credit, and he deserves my cordial acknowledgments for all he has done during the past two trying years.

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Statistics of the annual rainfall at the salt source for the past 10 years are as follows :—

Year	1885-86	...	8.57 inches.	Year	1890-91	...	8.05 inches.	Rainfall.
"	1886-87	...	11.68 "	"	1891-92	...	9.57 "	
"	1887-88	...	4.22 "	"	1892-93	...	18.48 "	
"	1888-89	...	5.45 "	"	1893-94	...	48.41 "	
"	1889-90	...	11.08 "	"	1894-95	...	22.62 "	

The average for the seven indifferent years preceding 1892-93 is only 8.38 inches.

61. In the year under report no change took place in the strength of the establishment maintained on the Luni salt tract for the protection of the salt revenue, and it consisted, as in 1893-94, of one inspector, three kotegushts, five jamadars, forty peons and a medical staff of one hospital assistant, one compounder, one bhistee and one sweeper. The establishment was reorganised in 1892-93, and has now for three years proved efficient. The fixed and contingent charges for the past two years are :—

Establishment in the Luni salt tract.

1893-94,	Fixed Rs. 6,299;	Contingent Rs. 686;	Total 6,985
1894-95	" 6,294;	" 513;	" 6,807

Free salt issued during the year.

Maunds 5,266 of free salt were issued during the year to 35,107 persons inhabiting 38 villages in the tract, at the rate of six seers per head. The issue took place according to annual custom, and is a gift to the inhabitants of this saliferous region which it pays us well to continue. Only two cases of theft and removal of salt in the tract occurred within the year, in which five persons were involved. These persons were all sent for trial to the Hakims of Sachore and Malani, and were all punished. The quantity of salt concerned was 10 maunds in 1894-95, and 38 maunds in 1893-94. The tract was thoroughly inspected by a Superintendent during the year and found to be in good order. The Inspector in charge, Sheo Pershad, has worked satisfactorily.

Seizures effected.

62. The next statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Falodi salt source for the past four years. This source merely remains open for the sale of duty-free salt to the Jodhpur Darbar in order that the stock of salt in hand, or as much of it as is saleable, may be cleared off. The establishment employed consists of one inspector, one jamadar and six peons. No salt has been made since 1891-92 :—

FALODI.
Receipts, charges and net revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92...	20,920	3,940	87	24,947	7,691	13,086	20,777	4,170
1892-93...	7,307	2,848	244	10,399	4,906	8,638	13,544	—3,145
1893-94...	...	2,813	...	2,813	1,098	6,571	7,669	—4,856
1894-95...	...	2,025	...	2,025	1,205	238	1,443	582

The realizations accruing from the sale of duty salt free to the Jodhpur Darbar at three annas a maund amounted to Rs. 2,025 and the charges of all kinds to Rs. 1,443, leaving a net balance to credit of Rs. 582.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS.

FALODI.
Stocks and issues.

RAJPUTANA SALT
SOURCES.
Summary of result of lease
of Marwar salt sources
for the year.

There is still a large quantity of salt in store. The opening balance was maunds 1,21,039; the sales were maunds 10,799, maunds 4,201 of the instalment due to the Darbar from this salt source having been allowed to lapse; and the balance remaining at the end of the year is maunds 1,10,240.

63. The subjoined summary displays as in previous years, the financial results for the year of the lease from His Highness the Mahārāja of Jodhpur of the Didwana, Pachbadra and Falodi salt sources. Article XI of the salt agreement with the Marwar Darbar provides that in the event of the total realizations from the sale of salt at these leased works exceeding in any year the total charges properly debitable against the same, one-half of the excess shall be paid to the Darbar. The net excess of charges in 1894-95 amounts to Rupees 6,08,712 :—

Receipts.

				Rs.
By sale of	3,91,121	maunds of salt at	Didwana	24,445
"	8,39,818	"	Pachbadra	78,733
"	10,799	"	Falodi	2,025
	<u>12,41,738</u>			<u>1,05,203</u>

Charges.

To fixed and contingent charges excluding treaty payments ...	{	Didwana	46,882
		Pachbadra	1,64,590
		Falodi	1,443
Liabilities under article VI of the agreement ...			3,76,000
Ditto X Ditto ...			1,25,000
		Total	<u>7,13,915</u>
Net debit balance ...			6,08,712

Mode of reckoning selling price explained.

64. Next in order comes the customary statement exhibiting for the whole of the Rājputāna salt sources combined the items of expenditure reckoned against selling price on the system laid down in Resolution No. 326 of the 17th January 1882 in the Department of Finance and Commerce and the price realizations including miscellaneous items connected therewith, from the 1st April 1882 to the 31st March 1895 :—

1	2	3	4	5	6	7	8	9	10	11
Name of source.	Manufacture, storage and supervision.	Rent of sources and Royalty on sales.	Despatching charges on through-traffic and agency salt and commission to salt agents.	Total.	Quantity of salt produced, less ascertained wastage and free issues to Darbars.	Average cost per maund of saleable stock as per column 6.	Total quantity sold.	Total price realized including miscellaneous charges.	Average price realized.	Profit or loss per maund.
	Rs.	Rs.	Rs.	Rs.	Mds.	Rs. a p.	Mds.	Rs.	Rs. a p.	Rs. a p.
Sambhar ...	26,18,714	79,18,239	4,03,930	1,09,40,883	5,37,62,604	0 3 3-07	4,88,80,174	1,26,45,202	0 4 1-67	+0 0 10-60
Didwana ...	1,42,848	8,12,423	...	9,55,266	53,42,709	0 2 10-32	51,54,113	5,70,300	0 1 9-24	-0 1 1-08
Pachbadra ...	5,42,971	10,41,703	72,931	16,57,605	79,54,962	0 3 4-00	77,61,405	9,24,499	0 1 10-87	-0 1 5-13
Falodi ...	22,497	44,199	...	66,696	3,95,643	0 2 8-36	2,85,403	39,361	0 2 2-47	-0 0 5-89
Luni ...	...	12,000	...	12,000	1,645	.	1,645	359	0 3 5-90	...
Total Marwar	7,08,311	10,10,325	72,931	26,91,567	1,36,94,959	0 3 1-73	1,32,02,566	15,34,519	0 1 10-31	-0 1 3-42
Total ...	33,27,025	98,28,564	4,76,861	1,36,32,450	6,74,57,563	0 3 2-80	6,20,82,740	1,41,79,721	0 3 7-85	+0 0 5-05

Note :—The figures in column 3 represent :—

- (1) In the case of Sambhar the total of treaty payments for the first eight years at the rate of Rs. 5,50,000 per annum plus the amount of royalty actually paid, and the amount for each of the remaining five years of the rateable share calculated on sales of the fixed sum of Rs. 5,00,000 now chargeable against the selling price for the whole of the Rājputāna sources under the orders of Government conveyed in letter No. 5441, dated 22nd November 1890.
- (2) In the case of Didwana and Pachbadra, the rateable shares for the first eight years calculated on sales of the sum of Rs. 1,70,000 chargeable against selling price under the orders of Government conveyed in letter No. 2051, dated 9th July 1884, and rateable shares for the remaining five years of the fixed sum of Rs. 5,00,000 above referred to.
- (3) In the case of Falodi and Luni, the rents Rs. 6,600 fixed by the Jodhpur salt agreement for the first eight years, and in the case of Falodi for the remaining five years, the rateable share of the Rs. 5,00,000. No sales are now made from Luni.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1894-95.

Separately the Sambhar Lake has produced salt for these thirteen years at an average cost, rent, royalty and all charges included, of 3 annas 3·07 pies per maund, and has sold it at an average cost of 4 annas 1·67 pies per maund, realizing a profit of 10·60 pies per maund. The other four minor sources, on the same principle of calculation have made a loss of 1 anna and 3·42 pies per maund. But for all the five sources combined a profit works out of Rs. 5,47,271 for the entire period, or per maund of salt sold of 5·05 pies.

REVIEW BY SECTIONS.
RAJPUTANA SALT
SOURCES.

65. Finally the statement showing the total expenditure which must be recouped from selling price, and the total sale price realizations from the year 1870-71 (the year in which the Sambhar Lake was leased) to the end of 1894-95, which was first printed in the annual report of this department for 1889-90, is republished complete to the end of the year. The treaty and royalty payments, included in the total charges in column 3 of the statement, have been calculated in the manner indicated at the foot of the preceding form :—

Expenditure to be recouped from price and the total price realized.

Year.	Opening stock.	Total charges.	Total realizations.	Stock at close of the year.	Value of stock at the average selling rate from 1st April 1870 to close of the year.	Excess of realizations over charges.	Profit or loss.
1	2	3	4	5	6	7	8
	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Rs.
1870-71	19,73,044	5,92,287	7,78,682	31,70,367	19,81,479	+ 1,86,395	+ 21,67,874
1871-72	31,70,367	11,80,747	14,37,738	32,05,272	19,40,358	+ 2,56,991	+ 21,97,349
1872-73	32,05,272	17,71,801	23,20,122	34,88,935	21,94,576	+ 5,48,321	+ 27,42,897
1873-74	34,88,935	23,72,631	30,83,191	42,82,742	27,27,348	+ 7,10,560	+ 34,37,908
1874-75	42,82,742	29,89,790	37,84,376	50,57,097	32,38,386	+ 7,94,586	+ 40,32,972
1875-76	50,57,097	35,91,405	47,13,995	56,52,887	35,53,664	+ 11,22,590	+ 46,76,254
1876-77	56,52,887	42,10,708	55,86,651	38,84,187	23,43,055	+ 13,75,943	+ 37,18,998
1877-78	38,84,187	51,80,222	69,57,295	72,38,211	41,87,173	+ 17,77,078	+ 59,64,246
1878-79	72,38,211	62,92,371	82,78,191	88,82,308	48,89,433	+ 19,85,820	+ 68,75,253
1879-80	88,82,308	73,31,252	95,15,317	56,51,885	28,02,393	+ 21,84,065	+ 49,86,458
1880-81	56,51,885	88,99,820	1,07,43,389	56,65,779	26,39,309	+ 23,43,569	+ 49,82,878
1881-82	56,65,779	97,81,906	1,21,38,603	46,43,714	20,31,383	+ 23,56,697	+ 43,88,080
1882-83	46,43,714	1,10,65,262	1,35,48,737	56,22,995	23,57,558	+ 24,83,475	+ 48,41,033
1883-84	56,22,995	1,24,36,516	1,49,33,277	88,11,927	35,78,927	+ 24,96,761	+ 60,75,688
1884-85	88,11,927	1,35,74,147	1,59,58,268	36,70,276	13,98,719	+ 23,84,121	+ 37,82,840
1885-86	36,70,276	1,44,82,167	1,65,43,996	29,54,661	10,90,147	+ 20,61,829	+ 31,51,976
1886-87	29,54,661	1,57,99,028	1,77,52,305	56,55,901	20,19,628	+ 19,53,277	+ 39,72,905
1887-88	56,55,901	1,70,30,233	1,87,99,469	59,18,395	20,43,388	+ 17,69,236	+ 38,12,624
1888-89	59,18,395	1,83,23,291	1,98,86,690	87,52,226	29,43,392	+ 15,63,399	+ 45,06,791
1889-90	87,52,226	1,95,42,362	2,09,80,918	67,84,343	22,23,992	+ 14,38,556	+ 36,62,548
1890-91	67,84,343	2,08,53,097	2,20,75,111	83,55,161	26,65,383	+ 17,22,014	+ 43,87,397
1891-92	83,55,161	2,11,37,865	2,29,61,788	73,89,554	22,84,219	+ 18,24,423	+ 41,08,642
1892-93	73,89,554	2,17,73,047	2,39,37,504	13,97,453	4,17,562	+ 21,64,457	+ 25,82,019
1893-94	13,97,453	2,25,35,798	2,50,74,837	20,86,313	6,18,254	+ 25,39,039	+ 31,57,293
1894-95	20,86,313	2,34,14,356	2,63,18,324	53,74,823	15,73,535	+ 29,03,968	+ 44,77,503

The total receipts for the entire period (Rs. 2,63,18,324) exceed the total charges (Rs. 2,34,14,356) by Rs. 29,03,968, *vide* column 7, and the value of the salt in hand (maunds 53,74,823) at the average selling price for the past 25 years amounts to Rs. 15,73,535, the total profit in money and stock being Rs. 44,77,503. Deducting the value at present rates of the 17½ lacs of maunds of Sambhar salt received from the Darbars when the Sambhar Lake was leased, and which would have to be handed over free of cost if the lease were terminated, the net credit balance remaining is Rs. 40,46,253.

66. The gross realizations, the fixed and contingent charges, and the net financial result of the operations in the Internal Branch of the Department, including the Punjab, the North-Western Provinces and Oudh, the Patna and Bhagulpore Divisions in the Lower Provinces of Bengal, and Calcutta, are shewn

INTERNAL BRANCH.

Gross realizations, charges and net revenue.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA.

REVIEW BY SECTIONS. INTERNAL BRANCH. in the following table for the year under report and three preceding years :—

Year.	Gross realizations.					Charges.			Net revenue.
	Excise duty on salt.	License fees.	Fees realized on clearance of sitta.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	1,54,964	63,016	3,474	182	2,21,636	1,40,600	36,806	1,77,206	+44,430
1892-93	1,83,702	57,109	2,285	133	2,43,229	1,47,226	35,574	1,82,800	+60,429
1893-94	1,39,943	58,184	2,992	301	2,01,420	1,43,053	34,914	1,77,967	+23,453
1894-95	1,37,832	62,073	4,926	590	2,05,421	1,38,890	33,095	1,71,985	+33,436

Increase in receipts.

The gross revenue shows an increase compared with 1893-94 of Rs. 4,001, but as compared with 1892-93 and 1891-92 there is a falling off of Rs. 37,808 and Rs. 16,215 respectively. The revenue derived from excise duty is less than in 1893-94 by Rs. 2,111 owing entirely to the larger quantity of salt and sitta destroyed instead of being excised in the year under report, and to the larger quantity of salt in bond at the close of the year. Had it not been for this the revenue derived from excise duty would have exceeded that of any of the previous three years. License fees yielded more by Rs. 3,889 because in the year ended more saltpetre refineries took out licenses, and more crude saltpetre and khari licenses were issued in the Punjab, and the North-Western Provinces and Oudh, where the fees charged are higher than in Behar and Bhagulpore, in which divisions a late rainy season and the damp state of the soils threw back manufacture somewhat. The fees charged on the clearance of sitta increased a good deal in the Punjab, or from Rs. 2,992 to Rs. 4,926. The Assistant Commissioner of the Upper Division says :—" In the Punjab, sitta is largely used for pickling goat skins for export to Madras to be manufactured into glove leather and the demand for sitta varies in sympathy with the condition, of the skin trade. It may be taken for granted that the increase of the revenue in connection with sitta excised was due to the more prosperous condition of the trade in skins." The increase in the miscellaneous revenue was derived from the sale of condemned tents in certain circles, and of worn out articles of uniform.

Decrease in fixed

The charges show a decrease of Rs. 5,982. In fixed charges it amounts to Rs. 4,163, and in contingencies to Rs. 1,819. The following notes explain in detail the causes of these variations in the fixed and contingent expenditure :—

Fixed charges.—*Increases* (1) Assistant Commissioners, salaries Rs. 1,056, arising from payment of deputation and charge allowances during Mr. Ashton's absence on special duty in Bengal; (2) Exchange compensation allowance Rs. 1,428 paid with the sanction of the Government of India. *Decreases* (1) pay of clerks, Rs. 1,533 because some vacancies in clerkships remained unfilled during part of the year; (2) pay of servants and guards, Rs. 18 requiring no explanation; (3) pay of Superintendents and Assistant Superintendents, Rs. 4,960 caused by Inspectors having held charge of some circle for portions of the year while Superintendents were on leave or on deputation; (4) pay of Inspectors, kotegushts and jamadars, Rs. 136 needing no explanation.

and contingent charges explained.

Contingencies.—*Increases* (1) Rs. 11 in hot weather charges; (2) Rs. 8 in charges for service telegrams; and (3) Rs. 757 in

rewards and half fines due to more and larger seizures of illicitly manufactured salt and persons having been effected during the year. *Decreases* (1) Travelling allowance, Rs. 981, owing to the camping season for Superintendents, and Assistant Commissioners having begun later, and to fewer transfers of subordinate establishment; (2) Rs. 266 in conveyance of records, owing to tours beginning later; (3) Rs. 527, purchase and repairs of tents. Two sets of new tents were purchased in 1893-94; (4) Rs. 631, house rent, owing to the headquarters of the Calcutta-Bhagulpore Superintendent being at Monghyr for the whole of the year instead of at Calcutta; (5) Rs. 15, service postage charges, and Rs. 35 stationery charges; (7) Rs. 106, petties; and (8) Rs. 34, refunds on account of salt used in the manufacture of soap at Meerut.

REVIEW BY SECTIONS
INTERNAL BRANCH.

The net revenue has increased by Rs. 9,983 and shows a surplus over charges of Rs. 33,436 as compared with surpluses of Rs. 23,453 in 1893-94; of Rs. 60,429 in 1892-93; and of Rs. 44,430 in 1891-92.

67. The accompanying statement shows the number of licenses of all kinds (including the duplicates of those lost and destroyed) issued and the fees realized during the past four years :—

Issues of licenses.

Year.	Saltpetre refineries.		Crude salt-petre.		Khari.		Sajji.		Rassi.		Total.	
	Num-ber.	Fees.	Num-ber.	Fees.	Num-ber.	Fees.	Num-ber.	Fees.	Num-ber.	Fees.	Num-ber.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1891-92	531	26,525	51,462	26,656	7,808	6,136	1,565	3,123	288	576	61,654	63,016
1892-93	544	27,200	45,040	22,687	2,266	4,056	1,349	2,690	239	476	49,438	57,109
1893-94	538	26,900	47,745	24,679	6,079	4,070	1,080	2,155	190	380	55,632	58,184
1894-95	569	28,337	47,180	26,165	5,594	4,650	1,244	2,483	219	438	54,806	62,073

Compared with the previous year the issues of licenses for saltpetre refineries increased by 31, and those for sajji and rassi by 193. In crude saltpetre licenses issued over the whole of the Internal Branch there was a falling off of 565, or from 47,745 to 47,180 and in the issue of khari license, a falling off of 485, or from 6,079 to 5,594; but in the fees for these two kinds of manufacture there was a total increase of Rs. 2,066, caused, as elsewhere stated, by an increase in the issues in the Punjab and the North-Western Provinces and Oudh, where the higher rate of fees obtained, and a decrease in Bihar and Bhagulpur (where bad weather prevailed) where the rate is only 4 annas per license. Taking up each province, the following figures analyse the issues: (1) for the Punjab, in 1893-94, refinery licenses, 38; crude saltpetre licenses, 1,338; in 1894-95, refinery licenses 41, increase 3, crude saltpetre licenses, 1,526, increase 188. The Assistant Commissioner informs us that this increase is due to higher prices and greater demand for saltpetre during 1894-95; (2) in the North-Western Provinces and Oudh in 1893-94, refinery licenses 112, crude saltpetre licenses 5,828; khari licenses, 278 and rassi and sajji licenses, 1,260; in 1894-95, refinery licenses, 128; increase 16; crude saltpetre licenses, 6,648, increase 820; khari 345, increase

Variations in number of licenses.

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REVIEW BY SECTIONS. INTERNAL BRANCH.

67 ; rassi and sajji 1,460, increase 200. As regards saltpetre, crude and refined, both Assistant Commissioners agree that good demand and high prices stimulated the production. As regards khari and rassi and sajji, the demands for these products somewhat developed locally in the upper districts of the North-Western Provinces ; and (3), in the Lower Provinces of Bengal in 1893-94, refinery licenses, 390 ; crude saltpetre, 40,440 ; khari, 5,801 ; sajji, 1 ; in 1894-95, refinery licenses, 402, increase 12, owing to high prices for refined saltpetre in Calcutta ; crude saltpetre licenses 38,943, decrease 1,497 owing to prolonged rain and the damp condition of the soil hindering this open air industry ; khari licenses, 5,249, decrease 552, causes the same as in the case of crude saltpetre ; sajji 3, increase 2.

Outturn of saltpetre refineries at work.

68. The statement included in this paragraph shows the number of refineries at work in the Internal Branch, and the operations carried on in them for the past four years:—

Year.				Number of refineries.	Quantity of crude salt-petre dissolved.	Quantity of refined salt-petre produced.	Total quantity of salt educed.
					Mds.	Mds.	Mds.
1891-92	...	...	...	561	12,86,529	8,47,278	1,07,567
1892-93	...	...	...	546	1,294,357	8,02,945	1,11,732
1893-94	...	...	...	540	10,05,191	5,90,814	8,5,748
1894-95	...	...	...	575	12,24,090	7,26,287	1,14,569

The working refineries increased by 35 within the year just ended. More crude saltpetre was dissolved by maunds 2,18,899 or 21·77 per cent. The outturn of refined saltpetre increased by maunds 1,35,473 or 22·92 per cent. and the education of salt rose from 85,748 to maunds 1,14,569, an increase of maunds 28,821, or 33·61 per cent. The cause of this increased activity was undoubtedly the great demand for and the higher price procurable in Calcutta during the year for refined saltpetre. The average price for refined saltpetre of the first quality in that market was one rupee and six annas a maund more than in 1893-94, and the Assistant Commissioner of the Upper Division reports that locally “ prices were higher during 1893-94 than during 1892-93, and there was a still further advance during the past year. During the latter half of it the demand from Calcutta was very strong, and fairly good refined material sold for as much as Rs. 10 per maund, and refiners made every effort to produce as much as they could. They were, however, hampered by the dearth of a sufficient supply of crude saltpetre.” Crude saltpetre in the upper Provinces reached as high as Rs. 5 per maund, probably a rate seldom before attained, and Mr. Ashton says that “ much more work would have been done on crude works had the weather been more favorable. But the latter half of the year was unusually wet. Heavy rain fell repeatedly, preventing crude saltpetre factories from working, and in a large number of cases from even opening, so that work in refineries was greatly checked owing to the scarcity of crude saltpetre. It is owing entirely to this that work during the past year was not on a much more extensive scale than the figures show.” It is stated that the comparatively larger increase in the education of salt from the saltpetre that was refined is owing to the great demand that existed for purified saltpetre of the best quality. Ordinarily when prices are dull the high purification of refined saltpetre is not so much considered.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1894-95.

69. Details of the working of the refineries in the Punjab, the North-Western Provinces and Oudh, the Patna and Bhagulpur divisions, and in Calcutta, are given separately in the following abstract, for the past two years :—

REVIEW BY SECTIONS
INTERNAL BRANCH.
Details of working of refineries by Provinces.

Punjab.

		1893-94.	1894-95.
Refineries at work	No.	35	37
Crude saltpetre dissolved in refineries	Mds.	1,29,886	1,81,580
Outturn of refined saltpetre do	"	46,437	61,603
Sitta educed do	"	28,931	43,213
Percentage of refined saltpetre produced on crude dissolved		35.75	33.92
Percentage of sitta educed on crude, dissolved,		22.27	23.80

North-Western Provinces and Oudh.

		1893-94.	1894-95.
Refineries working	No.	111	123
Crude saltpetre dissolved	Mds.	2,24,297	2,68,888
Refined saltpetre produced	"	1,28,156	1,45,172
Salt educed	"	32,380	41,719
Percentage of refined saltpetre on crude dissolved		57.13	53.98
Ditto salt on crude dissolved, excluding crude saltpetre in sitta refineries		14.82	15.57
Quantity of sitta produced on dissolving crude saltpetre, in sitta refineries	Mds.	6,898	6,280

Patna Division.

		1893-94.	1894-95.
Refineries working	No.	363	377
Crude saltpetre dissolved	Mds.	4,43,631	4,96,030
Refined saltpetre produced	"	2,52,957	2,99,342
Salt educed	"	16,037	17,747
Percentage of refined saltpetre on crude dissolved		57.02	60.34
Ditto salt ditto		3.61	3.58

Bhagulpur Division.

		1893-94.	1894-95.
Refineries working	No.	19	20
Crude saltpetre dissolved	Mds.	29,574	30,887
Refined saltpetre produced	"	18,057	19,406
Salt educed	"	712	764
Percentage of refined saltpetre on crude dissolved		61.18	62.83
Ditto salt ditto		2.41	2.47

Calcutta.

		1893-94.	1894-95.
Refineries working	No.	12	13
Crude and kuttia saltpetre purified	Mds.	1,77,863	2,46,705
Refined saltpetre produced	"	1,45,133	2,00,764
Salt pure and impure educed	"	19,782	26,745
Percentage of refined saltpetre obtained		81.60	81.38
Ditto salt educed		11.12	10.84

Throughout the figures seem to be quite satisfactory. The Calcutta refineries have again this year given no trouble.

70. The next statement shows the quantity of saltpetre salt excised and of sitta and salt destroyed during the past four years, and also shows the quantity of salt remaining in bond at the end of each annual period :—

Saltpetre-salt excised and sitta and salt destroyed.

Year.	Salt excised.	Sitta and salt destroyed.		Salt in bond.
		Sitta.	Salt.	
	Mds.	Mds.	Mds.	Mds.
1891-92	61,985	62,602	10,096	11,748
1892-93	73,481	81,153	5,087	7,431
1893-94	55,977	56,718	6,327	14,688
1894-95	55,133	62,990	12,991	28,138

The quantity of salt that was actually excised in 1894-95 was even less than in 1893-94, but taken as a whole no preceding year can compare with what has been done if the test be our excising or keeping hold of the salt and sitta

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REVIEW BY SECTIONS.
INTERNAL BRANCH.

which, pure or impure, saleable or unsaleable, must be got out of saltpetre. Adding together the salt excised, destroyed, and in bond the figures for each year in the statement are maunds 83,829 in 1891-92; maunds 85,999 in 1892-93; maunds 76,992 in 1893-94 and maunds 96,262 in 1894-95. If to these figures the sitta destroyed be added, sitta being neither more nor less than unclean and impure salt, and another inevitable bye-product of saltpetre refinement, the result is still creditable to 1894-95. Regarding the increasing quantity of saltpetre salt destroyed, or left in bond at the close of the year, the Assistant Commissioner of the Upper Division notices that in his division "this result appears to have been owing to the reduction in the price of Sambhar and to larger quantities of Sultānpuri salt having entered the parts of the country where saltpetre salt has the greatest sale. Owing to this the demand for saltpetre salt slackened, less than usual was excised, and the stock balance rose." The Assistant Commissioner of the Lower Division brings to notice that there was less demand for, and more difficulty in selling saltpetre salt in Calcutta this year. As regards sitta it appears that maunds 5,971 in 1893-94, and maunds 9,851 in 1894-95 were passed out of refineries on payment of a fee of 8 annas per maund and the cause of this excess in the Punjab transactions has already been explained. The remainder was destroyed. What was taken out of refineries sold at from 12 annas to a rupee a maund and is said to have all been properly used "for industrial purposes, principally for curing goat skins by the wet process and for sizing country yarns."

Imports into, and exports from, Calcutta of refined saltpetre.

71. The statements contained in this paragraph exhibit statistics of the refined saltpetre trade. The first shows the total imports into and exports from Calcutta, and the second the imports into Calcutta by provinces.

	Imports.				Exports.			
	1891-92.	1892-93.	1893-94.	1894-95.	1891-92.	1892-93.	1893-94.	1894-95.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
By East Indian Railway.	6,41,266	6,55,628	5,05,856	5,62,077	5,083	8,037	12,929	7,965
" Eastern Bengal Railway.	...	20	...	...	860	491	1,295	2,034
" Boat ...	3,437	1,939	395	670	536	2,576	1,904	4,084
" Inland steamer.	1,488	10	614	1,320	203	574	407	814
" Sea ...	...	...	...	1,741	5,35,522	6,01,988	4,38,889	4,79,842
Total ...	6,46,191	6,57,597	5,06,865	5,65,808	5,42,204	6,13,668	4,55,424	4,94,739

	1891-92.	1892-93.	1893-94.	1894-95.
	Mds.	Mds.	Mds.	Mds.
From Behar ...	4,03,844	4,38,932	3,43,173	3,76,254
" North-Western Provinces and Oudh ...	1,84,934	1,62,177	1,23,375	1,35,119
" Punjab ...	57,129	55,682	39,591	50,995
" Bengal ...	28	69	40	164
" Rajputana and Central India ...	...	737	686	1,535
" Madras ...	...	...	...	1,710
" Foreign Ports ...	...	...	...	1
Total ...	6,46,191	6,57,597	5,06,865	5,65,808

Issue of duty-free salt to the North-West Soap Company.

72. An account of the refund of salt duty made to the North-West Soap Company at Meerut on the salt used in the

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1894-95.

manufacture of soap during the past four years is here given :—

REVIEW BY SECTIONS
INTERNAL BRANCH.

Year.	Quantity of soap produced.	Salt consumed in the manufacture of soap.					Refund of duty.	
		Opening balance of salt.	Quantity of salt received into store.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a.
1891-92	8,378 13	15 22	701 12	716 34	655 10	61 24	655 10	1,638 2
1892-93	10,394 38	61 24	765 5	826 29	763 11	63 18	753 5	1,882 13
1893-94	8,800 27	63 18	657 26	721 4	649 19	71 25	659 2	1,647 10
1894-95	10,299 10	71 25	599 13	670 38	670 38	...	645 30	1,614 6

The quantity of salt issued and expended is more by 21 maunds than in 1893-94, the soap produced is more by maunds 1,499. Refunds to the amount of Rs. 1,614-6-0 were paid during the year against Rs. 1,647-10-0 so paid in the year before. During the entire period of four years maunds 37,873 of soap were produced, and the total quantity of salt utilized was maunds 2,739. Refunds were actually paid on maunds 2,713 of salt to the amount of Rs. 6,783. The premises were visited and the books inspected once a quarter by the Superintendent of the Agra Circle, and twice during the year by the Assistant Commissioner, Mr. Ashton, who reports that the arrangements in the factory for the safe custody of the salt and its use only for the purpose allowed by Government continued to be very efficient.

73. The accompanying statement, which is inserted at the request of the Government of Bengal, shows the quantity of salt excised by the Northern India Salt Department, which was sent by railway into the Lower Provinces of Bengal during the past three years :—

Salt taxed by the Northern India Salt Revenue Department imported into the Lower Provinces of Bengal by railway.

			Into Calcutta.	Into Bengal.	Into Behar.	Total.
			Mds.	Mds.	Mds.	Mds.
From North-Western Provinces and Oudh.	{	1892-93 ...	555	206	2,333	3,094
		1893-94 ...	1,216	1	3,333	4,550
		1894-95 ...	150	416	2,114	2,680
From Punjab	{	1892-93 ...	359	13	78,712	79,084
		1893-94 ...	704	...	97,296	98,000
		1894-95 ...	387	...	68,433	68,820
From Rajputana	{	1892-93 ...	500	...	630	1,130
		1893-94 ...	186	...	...	186
		1894-95 ...	...	...	157	157
From Central Provinces...	{	1892-93 ...	...	1,976	...	1,976
		1893-94 ...	...	2,663	10	2,673
		1894-95 ...	...	5,002	...	5,002
From Bombay Port	{	1892-93 ...	...	...	...	...
		1893-94 ...	...	...	8	8
		1894-95 ...	...	...	...	...
Total	{	1892-93 ...	1,414	2,195	81,675	85,284
		1893-94 ...	2,106	2,664	1,00,647	1,05,417
		1894-95 ...	537	5,418	70,704	76,659

74. Next in order the following statement displays particulars of the imports and exports of salt between Thibet and Nepal and British territory along the frontier of the North-Western Provinces and Oudh. The imports into British territory of Thibet salt were less than in 1893-94 by maunds 12,221, and the exports of

Imports and exports of salt between Nepal and Thibet and the North-Western Provinces and Oudh.

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British salt into Thibet were also less than in the previous year by maunds 6,864, the balance being considerably in favor of the exports :—

						1893-94.		1894-95.	
						Imports.	Exports.	Imports.	Exports.
						Mds.	Mds.	Mds.	Mds.
Almora	...	...	...	...	...	14,094	4,440	8,399	2,697
Garhwál	...	...	...	...	...	14,986	...	12,101	...
Nilang pass <i>via</i> Dehra Dún	...	...	...	...	...	8,747	...	5,050	...
Pilibhit	...	...	...	...	...	...	5,045	56	4,373
Kheri	...	...	...	...	...	...	9,460	...	6,179
Bahraich	...	...	...	...	...	...	5,149	...	4,381
Gonda	...	...	...	...	...	...	9,192	...	5,756
Basti	...	...	...	...	...	...	10,486	...	10,540
Gorakhpur	...	...	...	...	...	...	8,934	...	11,913
Total						37,827	52,706	25,606	45,842

PRICE OF SALT.
Prices of salt in the principal markets of Upper India.

75. The next table contains an abstract of the whole-sale prices of salt in the months of March 1894 and 1895 in some of the largest markets of the British Provinces over which the operations of the Northern India Salt Department extend. The rates for the North-Western Provinces and Oudh are for Sambhar salt, and are abstracted from the departmental returns. The rates for Behar are for Calcutta salt and are also obtained from price lists supplied by Superintendents of circles in the Internal Branch. The rates for the Punjab are for rock salt, and those for the Central Provinces for Bombay salt and are in both instances those published in the *Gazette of India*. Calcutta salt was on the whole somewhat cheaper in Behar throughout the year than it was in 1893-94. The reduction in the selling price once more reduced the rates for Sambhar salt in the North-Western Provinces and Oudh. In the Punjab and in the Central Provinces the prices of rock salt and of Bombay salt remained practically stationary :—

							Wholesale rate per maund.	
							1894.	1895.
							Rs. a. p.	Rs. a. p.
<i>Behar.</i>								
Patna	...	...	...	...	...	...	3 11 6	3 9 0
Saran (Chupra)	...	...	...	...	...	...	3 10 0	3 10 3
Muzaffarpur	...	...	...	...	...	...	3 9 0	3 9 0
Champaran (Motihari)	...	...	...	...	...	...	3 11 0	3 10 0
Buxar	...	...	...	...	...	...	3 10 0	3 8 6
Durbhanga	...	...	...	...	...	...	3 7 6	3 6 9
<i>North-Western Provinces and Oudh.</i>								
Agra	...	...	...	...	...	...	3 7 0	3 2 6
Cawnpore	...	...	...	...	...	...	3 8 4	3 4 6
Allahabad	...	...	...	...	...	...	3 14 0	3 9 0
Benares	...	...	...	...	...	...	3 12 0	3 7 0
Lucknow	...	...	...	...	...	...	3 10 2	3 6 6
Fyzabad	...	...	...	...	...	...	3 11 6	3 6 6
Bareilly	...	...	...	...	...	...	3 11 9	3 7 0
Meerut	...	...	...	...	...	...	3 10 0	3 6 6

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1894-95.

PRICE OF SALT.

						Wholesale rate per maund.	
						1894.	1895.
						Rs. a. p.	Rs. a. p.
<i>Punjab.</i>							
Lahore	...	...	...	...	...	3 5 4	3 4 3
Amritsar	...	...	...	...	...	3 5 4	3 5 4
Ludhiana	...	...	...	...	...	3 3 2	3 2 3
Multan	...	...	...	...	...	3 4 3	3 4 9
Rawalpindi	...	...	...	...	...	2 15 5	3 0 9
Umballa	...	...	...	...	...	3 2 2	3 2 2
Ferozepur	...	...	...	...	...	3 3 2	3 3 2
Jullundur	...	...	...	...	...	3 2 2	3 1 3
Jhelum	...	...	...	...	...	2 15 5	2 14 8
Shahpur	...	...	...	...	...	3 1 3	3 1 3
<i>Central Provinces.</i>							
Jubbulpur	...	...	...	...	...	4 6 2	4 5 2
Nagpur	...	...	...	...	...	3 15 3	3 15 3
Saugor	...	...	...	...	...	4 6 2	4 6 2
Nimar	...	...	...	...	...	3 8 6	3 9 2
Hoshungabad	...	...	...	...	...	4 3 4	4 3 4

76. Appendix IV of this report contains full details by divisions of the number of persons arrested for offences against the Salt Act and Rules, the number discharged by the department after enquiry, the number prosecuted, and the result of the prosecutions. The following is an abstract of the appendix for the past two years:—

PENAL ACTION OF THE DEPARTMENT.
Arrests for breaches of the salt laws.

Year.	Number arrested.	Released by the department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1893-94	1,453	872	531	34	546	93.97
1894-95	1,445	885	560	39	519	93.01

The total number of persons concerned is less than in the year before by 8. The number discharged by the department after enquiry is more by 13. The number sent up for trial is fewer by 21. The acquittals by Magistrates number 39 against 34 in 1893-94, and the convictions 519 against 546. The percentage of convictions on committals is very satisfactory and is the same for both years, being 93.01 in both cases, affording valuable evidence of the care shown by Assistant Commissioners and their officers in this important matter.

In the Punjab Mines the arrests were again this year fewer than before, the figures being 357 in 1893-94 and 219 in 1894-95, a decrease of 138 persons. Most of the cases in the Division are petty ones, in which passengers are found possessing small quantities, under a seer, of Kohat salt for personal use, and continue to occur at the Khusalgarh and Attock bridges on the great thoroughfares leading from Peshawar and Kohat. At the Dehli salt sources three seizures occurred in 1894-95; none were made in 1893-94. At the Sambhar Lake the figures are 23 in 1893-94, and 18 in 1894-95, a decrease of 5 cases. No seizures were made at Didwana in either year. At Pachbadra 6 seizures were effected in 1893-94 and 15 in 1894-95, an increase of 9. At Falodi no arrests were made in either year.

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PENAL ACTION OF THE DEPARTMENT.

The figures for the Internal Branch are 1,067 arrests in 1893-94 and 1,190 in 1894-95, increase 123 cases, due to the greater number of crude saltpetre factories at work in the upper districts of the North-Western Provinces and Oudh, where the soil is more saline than it is lower down country and the temptations to break the law are stronger.

Departmental releases.

77. Details of the discharges made at the time and place after local enquiry by departmental officers are given below for the past two years. The headings of the columns show the reasons for discharge :—

Year.	Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.	Total.
1893-94 ...	4	809	59	872
1894-95 ...	4	800	81	885

Punishments awarded by Criminal Courts.

78. The abstract included in this paragraph shows the punishments awarded by Criminal Courts, full details of which are supplied in Appendix V. The punishments awarded are adequate, and the department has again to acknowledge the assistance given to it by Magistrates :—

Year.	Number imprisoned in default of payment of fines.	Average period of imprisonment.	Number who paid fines.	Average amount of fines.
	Number..	Month. days.	Number.	Rs.
1893-94 ...	194	1 4	391	7-25
1894-95 ...	166	1 14	361	8-00

Summary of the chief seizure cases during the year.

79. The following is a brief narrative of some of the principal seizures which occurred during the year :—

Punjab Mines Division.—(1) A village chaukidár seized 4½ maunds of earth salt in the Dera Gházi Khan district in the possession of a man hawking it for sale. The salt was manufactured through the want of vigilance on the part of the Salt Revenue establishment posted in the district. The possessor of the salt was punished with 6 months' rigorous imprisonment, and the salt and the camel it was being conveyed upon were confiscated. The chaukidár was rewarded.

(2) Inspector Altaf Ali (since promoted for his good work in the Indus Preventive Line in North Hazara) and his party were watching at 11 o'clock at night for smugglers near Oghi, where the Darband-Oghi road enters British territory from the Amb Jaghir, when four smugglers carrying headloads of Kohat salt, aggregating 3½ maunds, approached. Three were seen and promptly tackled. The fourth man was some way behind and escaped when he heard the noise, leaving his salt, which was afterwards found, behind. The three men seen showed fight and began by throwing their loads of salt on top of our men, and then running away. They were pursued, and one of them when being caught, struck the jamadár of the party heavily on the head with a club, while a second in the struggle

with his captor secured the latter's sword, but was prevented from using it by the inspector's timely arrival on the scene. The third man also was arrested, but in a second struggle with his captor escaped into an Indian corn field and could not afterwards be found. The two men secured were committed for trial, but, though their guilt seemed quite established, the Magistrate released them, on the ground that being men of independent territory they were ignorant of the law prohibiting the import of Kohat salt. All the facts pointed to a full knowledge of this prohibition, and the Deputy Commissioner of the district was addressed on the matter. The Magistrate then admitted that he had fallen into an error of judgment.

PENAL ACTION OF THE
DEPARTMENT.

These seizures made on the North Hazara frontier line are much fewer and less important than in previous years, and the Assistant Commissioner reports that he believes Kohat salt to be very little used in the Hazara district and beyond it now.

Delhi Salt Sources.—One important case occurred. During June 1894 the Superintendent of Mubarikpur received information that salt had been stolen from the Sadrana salt source, and on visiting an adjacent village he obtained possession of a bag containing $19\frac{3}{4}$ seers of salt. Inquiry proved that this salt had been stolen from the Sadrana salt source by an acting peon of the department, who was prosecuted, convicted and punished with a fine of 50 rupees and two months' rigorous imprisonment. In the course of inquiry a counterfeit salt stamp, modelled in clay, was found concealed in a hut in the salt works, and one of the peons posted at the works deserted to escape consequences.

Sambhar Division.—Out of the few cases of seizures that occurred one was a case of theft of three maunds of salt. It is not known how many men were really implicated, but one man was arrested and fined 20 rupees and also sentenced to two months' rigorous imprisonment. There were grounds in the case for suspecting that one or more peons of the establishment had abetted the removal of the salt. Another case was that of a peon of the establishment who was detected in the act of stealing $3\frac{1}{2}$ seers of salt, his wife being the agent employed for carrying it away. He received three months' rigorous imprisonment and was fined 20 rupees. Finally a temporary peon was caught stealing five seers of salt and he on conviction was fined 15 rupees.

The occurrence of so many cases implicating the establishment in this manner is unsatisfactory and reflects on the discipline and control maintained by the Assistant Commissioner and his Superintendents.

Pachbadra Division.—Only one case of any importance occurred during the year. A Meghwál stole by night into a pit, and carried off a load of salt, but he was seen by the man on guard and seized and got three months' rigorous imprisonment.

Upper Division, Internal Branch.—Only one case of any note occurred during the year. Some salt having been seized in a crude saltpetre factory in the Mainpuri district, the establishment was assaulted and two of the peons of the party were somewhat severely hurt. The crude saltpetre manufacturer was imprisoned rigorously for two months and fined 50 rupees, and three of the assailants of the establishment were each punished at the sessions with six months' rigorous imprisonment.

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PENAL ACTION OF THE DEPARTMENT.

In the Lower Division of the Internal Branch the seizures were all of the ordinary type and devoid of any noteworthy incident.

ADMINISTRATION DURING THE YEAR.

80. Details of the prosecutions of members of the force, for criminal offences committed during the year are given below :—

Criminal offences committed by establishment.

Division.	Theft money.	Theft of salt.	Assault.	Total.
Punjab Mines	...	...	1	1
Delhi Salt Sources	...	1	...	1
Sambhar Lake	...	2	1	3
Pachbadra	1	...	...	1
Lower Division	...	...	1	1
Total	1	3	3	7

In the assault case reported from the Punjab Mines Division, a peon drew his sword on his petty officer but was prevented from using it by another peon standing by. In the Delhi salt sources one Government peon was convicted of stealing salt and two others were similarly convicted at the Sambhar Lake. At Pachbadra the offender in the theft case was a young peon whose jamadár was in the habit of carrying his savings, amounting to about 200 rupees, about his person. One night, finding the jamadár asleep with the waistbelt containing the money unfastened beside him, the temptation proved to be too strong for the peon, who took up the belt and absconded. He was arrested at a neighbouring railway station just as he was getting into the train and the money was nearly all recovered. He got six months' rigorous imprisonment. The case in the Lower Division was one of common assault.

Casualties in the force.

81. The following statement shows the casualties in the force during 1894-95. The Assistant Commissioner who was pensioned, was Mr. G. A. Bradford, who retired after an honorable service of 37 years, carrying with him the highest reputation for integrity and good conduct:—

	Assistant Commissioners.	Superintendents and Assistant Superintendents.	Inspectors.	Kotgushts.	Jamadárs.	Peons.	English and Vernacular clerks.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Strength of establishment during 1894-95.	7	42	100	44	194	1,828	137	61	2,413	...
Died	...	...	1	2	5	26	1	...	35	1.45
Dismissed	...	...	...	...	...	21	1	1	23	0.95
Deserted	...	...	...	...	...	6	...	2	8	0.33
Failed to rejoin from leave.	...	...	...	1	2	44	1	1	49	2.03
Resigned	...	...	1	1	...	9	3	1	15	0.62
Removed as unfit or pensioned.	1	...	6	...	7	22	4	...	40	1.66
Total casualties.	1	...	8	4	14	128	10	5	170	7.04
Percentage of casualties.	14.28	...	8.00	9.09	7.21	7.00	7.29	8.19	7.04	...

82. Mr. A. B. Patterson C. S. Commissioner of Salt Revenue, was in charge of the department throughout the year.

83. I must as usual bring to notice the admirable work of Mr. R. J. Whitten, Deputy Commissioner; his thorough knowledge of the department makes his assistance invaluable in every branch of the administration.

All the Assistant Commissioners have done well, but I would specially bring to notice those mentioned below:—

Mr. Lyon, Assistant Commissioner, Sambhar Division, has managed his important charge with conspicuous ability, and, as I have shown, with most successful results. Mr. Buckley again deserves the greatest credit for the tact and ability with which he has managed the difficult Pachbadra Division. Mr. Bolster as usual managed the Punjab Mines Division with energy and intelligence.

Among Superintendents, I would bring to notice Messrs. Bryan and Holford. The former was selected to act for Mr. Ashton as Assistant Commissioner in charge of the Upper Division, Internal Branch, during the absence of the latter on special duty in Bengal. His work while in charge of this important charge deserves special acknowledgment. Afterwards, he was selected to succeed Mr. Siddons as Personal Assistant, and he performs the duties of this office to my entire satisfaction. Mr. Holford acted for three months as Assistant Commissioner, Sambhar Division, during the absence of Mr. Lyon on privilege leave. The severest most important and critical months of the manufacturing season. Mr. Holford showed much energy and tact in pushing on this work and in the management of his subordinates, and he deserves very great credit for the successful results. He will soon be again appointed to act as an Assistant Commissioner. Mr. Money, who is in special charge of the Mayo Mines, as usual deserves commendation for the manner in which he carried on his difficult and responsible duties. Rai Bahadur Nanuk Chand worked with zeal and intelligence during the year in his important post as Superintendent of salt manufacture at Sambhar. He will soon retire from the service. There are few native officers in this rank in the department, and I have great pleasure in acknowledging the high personal character which he has always borne and the devotion to duty which has been his characteristic during 33 years of honorable service.

ADMINISTRATION
DURING THE YEAR.
Officers in charge of the
department.

Notice of officers.

OFFICE OF THE COMMISSIONER,
NORTHERN INDIA SALT REVENUE;
SIMLA, the 20th August 1895. }

A. B. PATTERSON,
Commissioner.

APPENDICES.

APPEN

Comparative return of receipts and charges of the Northern

	Central office.		Punjab Mines.		Kohat Mines.		Mandi Mines.		Delhi salt sources.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Sale proceeds of salt :—										
(1) Sambhar ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(2) Didwana ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(3) Pachbadra ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(4) Falodi ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(5) Punjab Mines { Quantity ...	...	...	20,72,620	18,41,408	...	...	...	...	...	...
{ Price ...	...	...	97,243	86,316	...	...	...	...	...	...
II. Excise duty on salt { Quantity ...	...	...	20,72,620	18,41,408	...	...	...	...	66,468	94,614
{ Duty ...	...	...	51,81,550	46,03,521	...	...	...	...	1,66,169	2,36,535
III. Kohat salt duty { Quantity ...	...	...	...	...	5,90,285	5,91,497	...	...	...	...
{ Duty ...	...	...	...	...	2,31,484	2,31,959	...	...	...	...
IV. Share of Mandi salt { Quantity ...	...	...	...	...	...	...	1,34,026	1,28,789	...	...
{ Duty ...	...	...	...	...	...	...	41,883	40,246	...	...
V. Government proprietary share in Sultānpur produce (Hakimi cess).	...	...	...	...	...	...	...	...	6,307	8,386
VI. Fees for licenses of Saline works (Internal Branch).	...	...	...	...	...	...	...	...	...	...
VII. Miscellaneous, including fines and forfeitures.	...	...	560	2,339	4	...	...	...	59	589
VIII. Carriage and freight, &c.	...	...	59,188	51,752	...	...	...	...	...	...
Total	...	...	53,38,541	47,43,928	2,31,488	2,31,959	41,883	40,246	1,72,535	2,45,510
CHARGES.										
Commissioner	28,800	28,800	...	...	...	...	...	...	...	...
Deputy Commissioner	17,400	17,400	...	...	...	...	...	...	...	...
Personal Assistant to Commissioner	7,113	4,339	...	...	...	...	...	...	...	...
Assistant Commissioners	...	...	7,517	7,850	...	...	...	...	...	...
Exchange compensation allowance	4,473	7,154	656	709	...	...	...	...	...	...
ESTABLISHMENT.										
Clerks	12,048	11,823	7,679	7,463	...	...	...	...	...	...
Servants and guards	987	990	1,196	1,211	...	...	...	...	...	...
PREVENTIVE ESTABLISHMENT.										
Superintendents and Asst. Supts.	250	...	55,490	54,702	5,853	5,306	4,442	5,584	10,120	4,360
Inspectors, Kotgashts and Jamadars	...	...	24,025	22,430	7,207	6,828	904	989	4,043	4,152
English and Vernacular Clerks	360	...	3,008	2,712	1,787	1,761	...	...	780	645
Servants and guards	...	...	67,400	67,719	17,563	17,618	1,070	1,077	8,044	6,947
Medical establishment	...	...	1,212	1,112	...	...	...	...	...	...
Temporary establishment	...	...	...	...	...	...	...	...	...	...
Exchange compensation allowance	...	...	1,055	642	...	...	523	901	...	...
Total	71,431	70,506	1,69,238	1,66,550	32,410	31,513	6,939	8,551	22,987	16,104
CONTINGENCIES.										
Travelling allowances	3,981	4,007	5,007	4,380	651	1,264	412	402	447	348
Conveyance of tents and records	1,236	1,058	466	261	86	85	...	...	...	...
Purchase of tents	307	578	27	68	...	...	...	...	19	20
House-rent and horse allowance	661	518	207	394	280	...	360	360	...	...
Hot weather charges	141	141	65	67	75	100	...	...	...	...
Service postage charges	982	817	971	878	90	120	15	15	65	43
Telegram charges	961	455	39	37	35	53	...	...	5	...
Stationery charges	86	90	131	95	322	197	3	1	32	16
Excavation and manufacture	...	...	62,717	72,551	...	...	...	...	...	...
Rewards, half fines, &c.	...	...	570	851	31	54	...	...	...	25
Through-traffic charges	...	...	39,637	37,110	...	...	...	...	...	...
Commission on salt collections	...	...	...	...	28,767	23,144	...	...	...	...
Clothing grant	5,000	4,713	...	...	...	...	...	...	...	...
Miscellaneous	510	344	3,242	4,202	325	574	64	47	50	25
Petty construction and repairs	...	...	36,435	45,525	5,642	3,881	...	...	961	691
Total	13,865	12,721	1,49,514	1,65,919	36,304	29,472	854	825	1,579	1,168
Refunds	...	...	122	...	...	...	...	...	1,061	756
Total charges	85,296	83,227	3,18,874	3,32,469	68,714	60,985	7,793	9,376	25,627	18,028
Net receipts	85,296	83,227	50,19,667	44,11,459	1,62,774	1,70,974	34,090	30,870	1,46,908	2,27,482
Percentage of charges	0.47	0.42	5.97	7.01	29.68	26.29	18.60	23.29	14.85	7.34
Treaty payments	...	...	...	...	...	...	...	...	...	...
Receipts, deducting treaty payments	...	...	...	...	...	...	...	...	...	...

(a) Rupees 6 more in the
(b) Rupees 2 less in the

DIX No. I.

India Salt Revenue Department for the year 1894-95.

Sambhar Lake.		Didwana salt source.		Pachbadra salt source.		Falodi salt source.		Internal Branch.		Total.	
1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27,95,141	40,31,618	...	...	...	...	...	...	...	...	27,95,141	40,31,618
9,53,395	10,97,448	...	...	...	...	...	...	...	...	9,53,395	10,97,448
...	...	5,00,899	3,91,121	...	...	...	...	...	...	5,00,899	3,91,121
...	...	31,306	24,445	...	...	...	...	...	...	31,306	24,445
...	...	...	...	12,04,268	8,39,818	...	...	...	...	12,04,268	8,39,818
...	...	...	...	1,12,900	78,733	...	...	...	...	1,12,900	78,733
...	...	...	...	...	...	15,000	10,799	...	...	15,000	10,799
...	...	...	...	...	...	2,813	2,025	...	...	2,813	2,025
...	...	...	...	...	...	...	...	...	...	20,72,620	18,41,408
...	...	...	...	...	...	...	...	...	...	97,243	86,316
27,90,141	40,21,618	4,57,491	3,47,713	10,59,268	6,97,318	...	...	55,977	55,183	65,01,965	70,57,804
69,75,353	1,00,54,045	11,43,727	8,69,283	26,48,170	17,43,295	...	...	1,39,943	1,37,832	1,62,54,912	1,76,44,511
...	...	...	...	...	...	...	...	...	...	5,90,285	5,91,497
...	...	...	...	...	...	...	...	...	...	2,31,484	2,31,959
...	...	...	...	...	...	...	...	...	...	1,34,026	1,28,789
...	...	...	...	...	...	...	...	...	...	41,883	40,246
...	...	...	...	...	...	...	...	...	...	6,307	8,386
...	...	...	...	...	...	...	...	61,176	66,999	61,176	(b) 66,999
228	99	224	154	269	178	...	...	301	590	(a) 1,645	3,949
23,946	32,673	...	...	13,186	8,203	...	...	...	...	96,320	92,628
79,52,922	1,11,84,265	11,75,257	8,93,882	27,74,525	18,30,409	2,813	2,025	2,01,420	2,05,421	1,78,91,384	1,93,77,645
...	...	...	...	...	...	...	...	...	...	28,800	28,800
...	...	...	...	...	...	...	...	...	...	17,400	17,400
...	...	...	...	...	...	...	...	...	...	7,113	4,339
9,634	10,977	6,300	6,074	6,000	6,000	...	...	20,841	21,897	50,292	52,798
874	872	...	...	...	...	...	...	874	2,002	6,877	10,737
13,858	15,105	2,409	2,400	3,329	3,676	...	...	9,963	8,493	49,286	48,960
1,077	1,080	577	576	615	676	...	...	1,265	1,265	5,717	5,798
50,242	49,234	1,837	1,665	13,135	11,927	...	...	44,848	39,888	1,86,217	1,72,666
13,898	14,859	1,768	1,700	8,055	8,107	588	708	32,976	32,840	93,464	92,613
3,649	3,783	343	360	651	433	...	...	5,725	5,662	16,303	15,356
22,235	22,366	4,044	4,141	14,166	13,896	510	497	25,737	25,719	1,60,769	1,59,980
1,484	1,477	679	648	1,478	1,515	...	...	...	...	4,853	4,752
165	2,785	...	...	...	...	...	...	...	...	165	2,785
1,346	998	...	...	753	1,056	...	...	824	1,124	4,501	4,721
1,18,462	1,23,536	17,957	17,564	48,182	47,286	1,098	1,205	1,43,053	1,38,890	6,31,757	6,21,705
1,383	1,072	398	78	1,486	667	23	25	21,295	20,314	35,083	32,557
74	...	...	...	112	47	...	...	2,478	2,212	4,452	3,663
127	52	110	6	63	6	...	...	1,133	606	1,786	1,336
...	...	...	...	...	...	...	...	1,983	1,352	3,491	2,624
108	96	50	60	108	70	...	...	177	188	724	722
496	407	94	67	247	211	23	20	2,985	2,970	5,968	5,548
107	58	1	...	9	4	...	...	7	15	1,164	622
38	36	22	20	38	26	...	...	355	320	1,027	801
1,35,893	2,09,958	2,503	12,134	45,749	87,254	511	...	...	...	2,47,373	3,81,897
51	43	...	...	47	63	...	...	2,236	2,993	2,935	3,529
16,020	17,606	...	...	23,124	18,880	...	...	...	...	78,781	73,596
...	...	...	...	...	...	...	...	...	...	28,767	23,144
...	...	...	...	...	...	...	...	...	...	5,000	4,713
2,305	2,382	313	458	2,014	2,312	4,701	163	6 7	511	14,141	11,018
8,509	5,097	1,940	824	4,012	2,754	155	30	...	...	57,654	58,802
1,65,111	2,36,807	5,431	13,647	77,009	1,12,294	5,413	238	33,266	31,481	4,88,346	6,04,572
1,324	18,049	13,140	15,671	907	5,010	1,158	...	1,648	1,614	19,360	41,100
2,84,897	3,78,392	36,528	46,882	1,26,098	1,64,590	7,669	1,443	1,77,967	1,71,985	11,39,463	12,67,377
76,68,025	1,08,05,873	11,38,729	8,47,000	26,48,427	16,65,819	4,856	582	23,453	33,436	1,67,51,921	1,81,10,268
3 58	3 38	3 10	5 24	4 58	8 99	272 62	71 25	88 35	83 72	6 86	6 54
...	...	...	...	...	...	...	...	...	...	80,76,391	28,19,863
...	...	...	...	...	...	...	...	...	...	1,36,75,530	1,52,90,405

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ditto.

Statement showing the quantity of salt which paid excise duty at the several salt sources and the excise duty collected thereon from 1st April 1894 to 31st March 1895.

(4A)

APPENDIX No. III.

Comparative detail in maunds of the various descriptions of salt which paid duty in Northern India during the year ending 31st March 1895.

Division.	Kinds of salt.				1893-94.	1894-95.	Remarks.
	°	°	°	°	Mds.	Mds.	
Punjab Mines	°	°	°	°	°	°	
Kohat do.	°	°	°	°	°	°	
Mandi do.	°	°	°	°	°	°	
Delhi salt sources	°	°	°	°	°	°	
Sambhar Lake	°	°	°	°	°	°	
Didwana salt source	°	°	°	°	°	°	
Pachbadra ditto	°	°	°	°	°	°	
Internal Branch	°	°	°	°	°	°	
				Total	72,26,276	77,78,090	

APPENDIX No. IV.

Comparative return of the number of persons arrested, convicted &c., for the years 1893-94 and 1894-95.

Division.	Year.	Total number of persons arrested.	Released by Department.				Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of conviction on number of persons sent up for trial less those whose cases are still undecided.	Remarks.
			Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.	Total.						
Punjab mines ...	1893-94	357	1	249	21	271	86	11	75	...	87-20	
	1894-95	219	1	171	11	183	36	5	31	...	86-11	
Delhi salt sources	1893-94	...	...	...	...	...	...	...	...	...	...	
	1894-95	3	2	...	...	2	1	...	1	...	100-00	
Sambhar lake ...	1893-94	28	...	...	...	...	23	2	20	...	90-91	One person absconded before trial.
	1894-95	18	...	...	...	...	18	4	14	...	77-77	
Didwana salt source	1893-94	...	...	...	...	...	...	...	...	...	...	
	1894-95	...	...	...	...	...	...	...	...	...	...	
Pachbadra do.	1893-94	6	...	...	...	...	6	...	6	...	100-00	
	1894-95	15	...	...	...	...	15	...	15	...	100-00	
Falodi do.	1893-94	...	...	...	...	...	...	...	...	...	...	
	1894-95	...	...	...	...	...	...	...	...	...	...	
Internal Branch ...	1893-94	1,067	3	560	38	601	466	21	445	...	95-49	
	1894-95	1,190	1	629	70	700	490	30	458	2	93-85	
Total	1893-94	1,453	4	809	59	872	581	34	546	...	93-97	One person absconded before trial.
	1894-95	1,445	4	800	81	885	560	39	519	2	93-01	

APPENDIX No. V.

Comparative detail of persons imprisoned and fined for breach of the Northern India Salt Revenue Laws during the years 1893-94 and 1894-95.

Division.	Years.	Imprisoned.								Number fined.									Remarks.		
		Number imprisoned for 6 months and upwards.	Number imprisoned for 3 months and up to 6 months.	Number imprisoned for 2 months and up to 3 months.	Number imprisoned for 1 month and up to 2 months.	Number imprisoned for 15 days and up to 1 month.	Number imprisoned for 15 days and up to 10 days.	Number imprisoned below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and upwards.	Above Rs. 100 and up to Rs. 250.	Above Rs. 50 and up to Rs. 100.	Above Rs. 30 and up to Rs. 50.	Above Rs. 20 and up to Rs. 30.	Above Rs. 10 and up to Rs. 20.	Above Rs. 5 and up to Rs. 10.	Up to Rs. 5.	Total who paid fines.		Aggregate paid.	Average fines.
Punjab mines	1893-94	..	..	5	..	17	2	24	..	..	..	1	..	2	24	45	72	521	7.23	..	
	1894-95	1	..	5	1	..	..	8	..	..	..	..	5	8	12	25	230	9.20			
	1893-94	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		..
	1894-95	..	..	1	..	..	..	1	..	..	..	1	..	..	..	..	1	50	50.00		
Sambhar Lake	1893-94	..	1	..	2	..	..	3	..	..	..	..	..	3	1	13	17	76	4.47	..	
	1894-95	..	5	1	..	..	..	6	..	..	..	..	..	6	2	2	10	145	14.50		
Didwana salt source	1893-94	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	1894-95	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Pachbadra do.	1893-94	..	..	3	1	1	..	5	..	..	..	..	..	..	..	1	1	5	5.00	..	
	1894-95	..	6	..	..	..	3	9	..	..	..	..	..	..	2	4	6	31	5.16		
Falodi do.	1893-94	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	1894-95	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Internal Branch	1893-94	5	12	19	44	28	36	18	162	..	..	4	8	36	60	103	301	2,234	7.42	..	
	1894-95	3	21	12	39	23	19	25	142	2	..	1	7	45	94	170	319	2,760	8.65		
Total	1893-94	5	13	19	54	29	54	20	(a) 194	..	..	5	8	41	85	252	391	2,836	7.25	..	
	1894-95	4	32	15	44	24	22	25	(b) 163	2	..	2	7	56	106	188	361	3,216	8.90		

(a) Includes 39 persons punished with both fine and imprisonment.

(b) Includes 8 persons ditto ditto ditto.

APPENDIX No. VI.

Statement showing the quantity of salt sold at each of the Mandi Mines during the years 1893-94 and 1894-95.

Year.	Names of Mines.	Quantity sold for consumption in British territory.				Quantity sold for consumption in Native States.						Total quantity of salt sold.
		Kangra.	Kulu.	Simla.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bishahr.	Total.	
1893-94	...	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
	Guma	53,613	987	...	54,600	12,890	...	212	...	...	13,102	67,702
	Drang	5,140	15,876	1,986	23,002	25,616	7,658	...	4,452	5,596	43,322	66,324
	Total	58,753	16,863	1,986	77,602	38,506	7,658	212	4,452	5,596	56,424	1,34,026
1894-95	...	48,144	822	...	48,966	12,850	...	154	...	...	13,004	61,370
	Guma	6,372	16,934	1,808	25,114	25,396	7,237	...	4,037	5,035	41,705	66,819
	Drang	...	...	...	...	...	...	...	...	...	...	...
	Total	54,516	17,756	1,808	74,080	38,246	7,237	154	4,037	5,035	54,709	1,28,789

REPORT
ON THE
ADMINISTRATION

OF THE
Northern India Salt Revenue Department

FOR THE OFFICIAL YEAR 1895-96.

*PUNJAB, NORTH-WESTERN PROVINCES, OUDH, CENTRAL PROVINCES,
BERAR, RAJPUTANA, CENTRAL INDIA, BEHAR AND CALCUTTA.*



ALLAHABAD:

North-Western Provinces and Oudh Government Press.

1896.

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REPORT
ON
THE ADMINISTRATION
OF
The Northern India Salt Revenue Department
FOR
THE OFFICIAL YEAR 1895-96.

IN appendix I. the receipts and charges of the Northern India Salt Department for the year 1895-96 will be found fully detailed and compared with those for the year 1894-95. The following is an abstract of these receipts and charges for the year under report and for the three preceding years :—

GENERAL REVIEW.
Receipts and charges.

Year.	Gross receipts.				Charges.				Net receipts.	Per-centage of charges.	
	Salt.		Fees, cesses, fines, &c.	Total.	Estab-lishment.	Excava-tion and manufac-ture.	Contin-gent and miscel-laneous.	Total.			
	Excise duty.	Sale price.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1892-93	...	2,00,81,887	10,24,406	1,83,237	2,12,89,530	6,28,387	1,86,709	2,60,037	10,25,133	2,02,64,397	4·81
1893-94	...	1,65,28,279	11,97,657	1,65,448	1,78,91,384	6,31,757	2,47,373	2,60,333	11,39,463	1,67,51,921	6·36
1894-95	...	1,79,16,716	12,88,967	1,72,007	1,93,77,690	6,11,985	3,81,867	2,63,026	12,56,878	1,81,20,812	6·48
1895-96	...	1,73,35,078	11,09,239	1,68,648	1,86,12,965	6,26,855	3,33,977	2,48,752	12,09,584	1,74,03,381	6·49

The items in the abstract are classified in the same manner as in preceding years. Excise duty includes the realizations from the duty on Kohat salt, and the sum due to the British Government as its share of the duty realized by the sale of Mandi salt. Sale price includes the price, apart from the duty, charged for Punjab Mines rock salt, and for Sambhar, Didwana, Pachbadra and Falodi salt, produced in Rájputána. Fees, cesses and fines comprise (1) the license fees realized in the Internal Branch of the Department, including the Punjab, in connection with the manufacture of refined and crude saltpetre, of khari (impure sulphate of soda) and of rassi and sajjí (forms of carbonate of soda); (2) the amount of the Hakimi cess collected on salt sold at the Sultánpur salt sources in the Delhi Division of the Punjab; and (3) all miscellaneous collections, including the charge made for filling, loading and despatching through-traffic salt by Departmental agency at Warthganj (Khewra), Sambhar and Pachbadra.

The gross realizations amount to Rs. 1,86,12,965, being less than in 1894-95 by Rs. 7,64,725, but more than in 1893-94 by Rs. 7,21,581. The falling off in 1895-96 compared with 1894-95 occurred in connection with the sale of salt at the Rájputána salt sources. At the Punjab Mines, at the Sultánpur salt sources, and in Mandi and Kohat, as well as in the case of saltpetre salt, produced in refineries, the sales were larger than in the previous year. The total charges, excluding treaty payments, were Rs. 47,294 less than in 1894-95, being in 1895-96 Rs. 12,09,584, and in 1894-95 Rs. 12,56,878. For the entire Department the salaries and allowances of the establishment were, in 1895-96, Rs. 6,26,855; and, in 1894-95, Rs. 6,11,985, or more by Rs. 14,870 in the year just ended. The excavation and manufacture of salt cost

Figures reviewed.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

GENERAL REVIEW.

less than in 1894-95 by Rs. 47,890, owing mainly to there being less salt required at Pachbadra than in that year. Contingent and miscellaneous expenditure fell from Rs. 2,63,026 to Rs. 2,48,752, or by Rs. 14,274. The net realizations of the year, again as before, excluding treaty payments from the charges debited against the Department, amounted to Rs. 1,74,03,381 against Rs. 1,81,20,812, or Rs. 7,17,431 less than in 1894-95. Calculated in the same way, the percentage of charges was 6·36 in 1893-94; 6·48 in 1894-95; and 6·49 in 1895-96; the smaller incidence in 1893-94 being due to the partial failure of manufacture at the Sambhar Lake in that year necessitating a smaller outlay to contractors and labourers.

Adjustment of Departmental accounts for 1894-95 with Comptroller, India Treasuries, satisfactorily completed.

2. The adjustment of the accounts of the Northern India Salt Department for the year 1894-95 between this office and the Comptroller of India Treasuries, and as published in the Finance and Revenue accounts of the Government of India for that year, was completed in March 1896. Excepting the sum of Rs. 20-12 shown in the Departmental accounts for 1894-95, and in those of the Comptroller of India Treasuries for 1895-96, there was no difference in the receipts. In charges there was no difference at all. The accounts for 1895-96 are yet under adjustment, and will be reported upon in the next annual report.

Strength of establishment.

3. The following statement shows the strength of the establishment during the year under report and the preceding year. There are no variations now. The numbers shown for both years is the strength to which the Departmental establishment was reduced by the Government of India on the recommendation of the Finance Committee, and the Commissioner of Northern India Salt Revenue.

Division.	1894-95.		1895-96.		Difference.	
	Number of officers.	Number of men.	Number of officers.	Number of men.	Number of officers.	Number of men.
Central office	2	26	2	26	...	...
Punjab mines	27	954	27	954	...	...
Kohat mines	8	244	8	244	...	...
Mandi mines	3	15	3	15	...	...
Delhi salt sources	5	188	5	188	...	...
Sambhar Lake	31	353	31	353	...	...
Didwana salt source	4	72	4	72	...	...
Pachbadra salt source	8	233	8	233	...	...
Falodi salt source	1	7	1	7	...	...
Internal Branch	68	415	68	415	...	...
Total	157	2,507	157	2,507	...	...

Issues of salt.

4. During the year the total quantity of salt issued was maunds 79,48,852 against maunds 80,23,307 in 1894-95, being a decrease of maunds 74,455. The issues of both years are compared in detail in the following abstract:—

	1894-95.	1895-96.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Full duty paid	70,57,804	67,93,652	...	2,64,152
Issued to Native States free of duty, Ditto ditto free of price and duty.	2,06,707	1,98,139	...	8,568
	38,510	34,260	...	4,250
Kohat salt (paying duty at a special rate).	5,91,497	7,85,470	1,93,973	...
Mandi (paying duty at a special rate).	1,28,789	1,37,331	8,542	...
Total	80,23,307	79,48,852	2,02,515	2,76,970

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

Less full duty paid salt by maunds 2,64,152 was issued than in 1894-95, the details for each variety being as follows;—Rock salt from the Punjab Mines in 1895-96 maunds 21,23,476, and in 1894-95 maunds 18,41,408; *increase* maunds 2,82,068. Sambhar salt in 1895-96 maunds 37,15,774; in 1894-95 maunds 40,21,618; *decrease* maunds 3,05,844. Didwana salt in 1895-96 maunds 3,23,304, and in 1894-95 maunds 3,47,713; *decrease* maunds 24,409. Pachbadra salt in 1895-96 maunds 4,50,940, and in 1894-95 maunds 6,97,318; *decrease* maunds 2,46,378. Sultánpur salt in 1895-96 maunds 1,08,133, and in 1894-95 maunds 94,614; *increase* maunds 13,519. Saltpetre salt in 1895-96 maunds 72,025, and in 1894-95 maunds 55,133; *increase* maunds 16,892. Particulars of these variations, as far as they have been ascertained, will be explained later on. As regards the two kinds of salt paying special rates of duty, the Kohat sales have increased by maunds 1,93,973, or from maunds 5,91,497 in 1894-95 to maunds 7,85,470 in 1895-96, the cause of this being the discovery by speculators, as well as by the usual traders and carriers, that an early increase in the rate of duty was intended by Government. Mandi sales show an increase of maunds 8,542, or from maunds 1,28,789 in 1894-95 to maunds 1,37,331 in 1895-96, which will be explained in the paragraph of this report dealing with the Mandi salt mines.

GENERAL REVIEW.

5. Details of the issues during the past two years of salt free of duty and free both of price and duty are given in the following table :—

Details of issues of salt free of duty and free both of price and duty.

Salt free of duty.					Salt free of price and duty.				
Source from which issued.	State to which issued.	Amount to which state is entitled.	Issues.		Source from which issued.	State to which issued.	Amount to which state is entitled.	Issues.	
			1894-95.	1895-96.				1894-95.	1895-96.
		Mds.	Mds.	Mds.			Mds.	Mds.	Mds.
Didwana ...	Jodhpur ...	2,25,000	43,408	41,374	Sambhar, {	Alwar ...	1,000	2,000	...
Pachbadra ..			1,42,500	1,46,174		Bhurlpur ...	1,000	2,000	1,000
Falodi ...			10,799	10,591		Dholepur ...	300	300	600
Total Jodhpur,	...	...	1,96,707	1,98,139		Jeypur ...	7,000	7,000	7,000
Sambhar ...	Rámpur ...	6,000	10,000	...		Kerowlie ...	50	100	...
						Kishengarh...	50	50	50
						Kotah ...	300	300	600
						Lawa ...	10	10	10
						Jodhpur ...	14,000	15,750	14,000
						Jodhpur ...	10,000	10,000	10,000
					Pachbadra {	Udeypur ...	1,000	1,000	1,000
GRAND TOTAL,	...	2,31,000	2,06,707	1,98,139	...	Total ...	34,710	38,510	34,260

Jodhpur in Rájputána, and Rámpur in Rohilkhand, are the only two states which receive salt free of duty, but for which the price is charged; and the statement shows that up to the close of the year 1895-96 Rámpur had not drawn its annual allowance of duty-free salt. The Jodhpur Durbar is entitled by the terms of the salt agreement to receive annually maunds 2,25,000 of salt free of duty. During the year ended it drew maunds 1,98,139, being maunds 26,861 less than it was entitled to. The statement shows the quantity drawn from each of the three sources of Didwana, Pachbadra and Falodi. In connection with this issue of duty-free salt it is satisfactory to note that no cases came to light during the past year of salt being conveyed across the border for sale or consumption in neighbouring states.

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The total annual issue of salt, free both of price and duty, authorized by the several salt agreements, is maunds 34,710, and the quantity actually issued during 1895-96 was maunds 34,260, as per the details given in the statement. A running account is kept with the Durbars, so that in some years the issues are more than, and in some years less than, the annual allowances. Half duty salt is, as has been explained in previous reports, no longer issued to the Bikanir Durbar, which alone enjoyed this concession. For some years back, at the request of the Durbar, salt sold at the leased salt sources in Rájputána for consumption in Bikanir, up to a limit of 20,000 maunds, is issued on payment of full duty, one-half of which is subsequently refunded by this Department to the Durbar. This arrangement continues to be mutually satisfactory. In the year just ended the sales for Bikanir amounted to maunds 16,580; on which the full duty paid realized Rs. 41,451, half of which, or Rs. 20,726, belonged to Bikanir. Out of this sum Rs. 15,871 have been paid to the Durbar, and the remainder, Rs. 4,855, is in course of adjustment by the Comptroller of India Treasuries.

Treaty payments.

6. The statement that follows shows the amounts annually payable under the salt treaties and agreements to the Durbars and Chiefs in Rájputána, Central India and the Punjab, and to the Istamrardars and Jagirdars in Ajmere, and the amounts that were paid in the year under report. The amount payable was Rs. 30,32,089, and the payments were Rs. 29,17,014. At the close of the year certain amounts remained unpaid to the Udeypur, Bikanir and Tonk Durbars, which will be disbursed in 1895-97 :—

State.	Article of treaty or agreement.	Amount payable.	Amount paid.	Remarks.
		Rs. a. p.	Rs. a. p.	
Jeypur	XI. Old treaty Sambhar ...	2,75,000 0 0	2,75,000 0 0	
	II. Agreement ...	4,00,000 0 0	4,00,000 0 0	
	VII. " ...	11,000 0 0	11,000 0 0	
	VIII. " ...	2,309 2 7	2,309 2 7	
Jodhpur	XI. Old Treaty, Sambhar ...	1,25,000 0 0	1,25,000 0 0	
	XI. Old Nawa Gudha ...	3,00,000 0 0	3,00,000 0 0	
	VI. Agreement ...	3,91,800 0 0	3,91,800 0 0	
	VII. " ...	19,595 5 3	19,595 5 3	
Udeypur	X. " ...	1,25,000 0 0	1,25,000 0 0	
	IV. " ...	12,900 0 0		
	V. " ...	35,000 0 0	1,02,075 0 0	Rs. 1,73,028 short paid will be adjusted in 1896-97.
	VI. " ...	1,56,250 0 0		
Ulwar	VII. " ...	1,25,000 0 0	1,25,000 0 0	
Kishengarh	VII. " ...	25,000 0 0	25,000 0 0	
Bikanir	VI. " ...	6,000 0 0	3,000 0 0	Rs. 3,000 short paid.
	VII. " ...	1,50,000 0 0	1,50,000 0 0	
Bhurtpur	Foreign Department No. 1271, dated 14th June 1879.	500 0 0	500 0 0	
Serohi	IV. Agreement ...	1,800 0 0	1,800 0 0	
	Government of India, Foreign Department, No. 2905, dated 21st August 1884.	9,000 0 0	9,000 0 0	
Babawalpur	VI. Agreement ...	80,000 0 0	80,000 0 0	
Lawa	V. " ...	700 0 0	700 0 0	
Dholpur	VII. " ...	60,000 0 0	60,000 0 0	
Gwalior	VII. " ...	3,12,500 0 0	3,12,500 0 0	
Dattia	VII. " ...	10,000 0 0	10,000 0 0	
Bundi	IV. " ...	8,000 0 0	8,000 0 0	
Tonk	IV. " ...	20,000 0 0	10,000 0 0	Rs. 10,000 short paid.
Bhopal	II. " ...	10,000 0 0	10,000 0 0	
Jaora	II. " ...	2,500 0 0	2,500 0 0	
Sitamau	II. " ...	2,000 0 0	2,000 0 0	
Rutlam	II. " ...	1,000 0 0	1,000 0 0	
Kotah	IV & V. " ...	19,175 0 0	19,175 0 0	
	IV. " ...	5,000 0 0	5,000 0 0	
Kerowli	Foreign Department No. 222 J.F., dated 18th April 1882.	694 15 0	694 15 0	
Sháhputra	IV. Agreement ...	5,000 0 0	5,000 0 0	
Jhallawar	IV. & V. Agreement ...	7,250 0 0	7,250 0 0	

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State.	Article of treaty or agreement.	Amount payable.	Amount paid.	Remarks.
		Rs. a. p.	Rs. a. p.	
Istamrardars and Jagirdars of Ajmere.	Foreign Department No. 1271, dated 14th June 1879.	4,178 0 0	4,178 0 0	
Indore ...	Supplementary article to clause 201, agreement.	61,875 0 0	61,875 0 0	
Dewas (Senior Branch).	Ditto ...	412 8 0	412 8 0	
Dewas (Junior Branch).	Ditto ...	412 8 0	412 8 0	
Sailana ...	Ditto ...	412 8 0	412 8 0	
Narsingbgarh ...	Ditto ...	618 12 0	618 12 0	
Rájgarh ...	Ditto ...	618 12 0	618 12 0	
Samphar ...	Foreign Department No. 501, dated 4th January 1884.	1,450 0 0	1,450 0 0	
Thákur of Kaibania	Foreign Department No. 846, dated 15th May 1884.	105 0 0	105 0 0	
Royalty payable to Jeypur.	XII. Old treaty ...	92,636 13 2	92,636 13 2	
Royalty payable to Jodhpur.	Ditto ...	1,54,394 11 4	1,54,394 11 4	
	Total ...	30,32,088 15 4	29,17,013 15 4	

GENERAL REVIEW.

7. The customary account intended to show the financial results for the year of the Sambhar Lake treaties, and of the salt agreements concluded with the Durbars when the other Rájputána salt sources were leased, and the Customs Line was abolished, is shown in the following abstract. The sales of salt for which credit is taken are those declared at the salt sources to be for places in native territory at the time the salt was issued or cleared :—

Financial result of all salt agreements.

<i>Credits—</i>		Rs.
Price of 6,66,799 maunds of Sambhar salt at an average of 4 annas per maund	...	1,66,700
Duty on 6,66,799 maunds at Rs. 2-8-0 per maund	...	16,66,997
Price of 78,031 maunds of Didwana salt at 1 anna per maund	...	4,877
Duty on 23,319 maunds at 2-8-0 per maund	...	58,297
Duty on 13,338 maunds at 1-4-0 per maund	...	16,672
Price of 3,28,310 maunds of Pachbadra salt at 1½ annas per maund	...	30,779
Duty on 1,78,894 maunds at 2-8 per maund	...	4,47,235
Duty on 3,242 maunds at 1-4 per maund	...	4,053
Price of 10,591 maunds of Falodi salt at 3 annas per maund	...	1,986
Average cost for the three years ending 31st March 1879 of the abolished Customs Line.	...	8,30,506
Total	...	32,28,102
<i>Debits—</i>		Rs.
Treaty liabilities in 1895-96 to Native States under salt agreements	...	20,85,057
Share of Sambhar Lake treaty payments for 1895-96 calculated on the quantity of salt sold from Sambhar for consumption in Native States	...	1,69,946
Shares similarly calculated of—		
(1) Sambhar Lake fixed and contingent charges	...	63,123
(2) Fixed and contingent charges of the Didwana salt	...	7,871
(3) Ditto ditto Pachbadra salt	...	59,651
(4) Ditto ditto Falodi salt	...	1,808
Total	...	23,87,456
Credit Balance	...	8,40,646

The credit balance for 1895-96 is Rs. 8,40,646 ; but if we omit from the credits the average cost of the abolished Inland Customs Line for the three years ending the 31st March 1879, namely Rs. 8,30,506, the account just about balances this year.

8. During the year which is being reported upon no deputations were sent into the Native States to report upon the due observance of the salt agreements owing to scarcity among the people. The salt jhils and marshes, and other salt-producing tracts, were all dry and incapable of yielding salt in any dangerous quantity.

No deputations of officers sent to inspect salt-producing tracts in Native States owing to general prevailing scarcity.

9. The following statement shows for the past four years details of the working of the system for the collection of salt

Collection of salt revenue through the agency of Post-offices.

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revenue in Northern India through the agency of the Post-office. There was a slight falling off in the amount of revenue thus collected as compared with the preceding year, but in both years the transactions through the Post office were insignificant. Altogether maunds 64,36,364 of Punjab Mines rock salt, Sambhar, and Pachbadra, were sold to the public, out of which the Post offices collected the revenue on only maunds 82,984 :—

Year.	Punjab Mines Rock salt.			Sambhar salt.			Pachbadra salt.			Total.		
	Number of Post-offices utilized.	Maunds of salt.	Realizations.	Number of Post-offices utilized.	Maunds of salt.	Realizations.	Number of Post-offices utilized.	Maunds of salt.	Realizations.	Number of Post-offices utilized.	Maunds of salt.	Realizations.
		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.
1892-93	112	8,44,285	19,81,949	169	11,22,016	30,15,418	5	1,933	5,044	286	19,68,234	50,02,411
1893-94	18	19,336	50,198	34	52,241	1,50,272	12	7,970	20,797	64	79,547	2,21,267
1894-95	13	15,349	39,577	27	66,028	1,84,791	5	7,442	19,420	45	88,819	2,43,788
1895-96	8	19,962	51,994	24	55,532	1,53,583	3	7,490	19,955	35	82,984	2,25,532

Collection of salt revenue by Station Masters on the Indian Midland Railway

10. During the year the Indian Midland Railway continued to receive revenue free of charge for this Department on salt sold on the through-traffic system. The arrangements worked safely and satisfactorily, but the business done is not so large as was expected. In 1893-94 maunds 40,376; in 1894-95 maunds 57,227; and in 1895-96 maunds 49,568 of salt were thus paid for. The falling off as compared with 1894-95 was in the Sambhar sales. Pachbadra sales showed a fair increase of about 3,500 maunds.

REVIEW BY SECTIONS.

11. Details of the operations and business of each section of the Department, and of the receipts and charges of each, are given separately in the succeeding paragraphs.

CENTRAL OFFICE.

The total fixed and contingent charges of the Central office for the past four years are here shown :—

Year.						Fixed.	Contingent.	Total.
						Rs.	Rs.	Rs.
1892-93	...	...	...	...	...	62,997	14,613	77,610
1893-94	...	...	...	...	...	71,431	13,865	85,296
1894-95	...	...	...	...	...	70,506	13,789	83,295
1895-96	..	...	...	...	...	71,932	11,213	83,145

Increase in fixed

In the fixed charges there is an increase of Rs. 1,426. The payments on account of exchange compensation allowance to the Commissioner and Deputy Commissioner increased from Rs. 7,154 to Rs. 7,710, and the pay of the Personal Assistant was Rs. 1,411 more than in 1894-95, owing chiefly to the permanent incumbent having been on leave in 1895-96, during which period he, and the officer who acted for him, drew pay and allowances in the Central office. On the other hand, there was a decrease of Rs. 547 in the pay of clerks, following on the retirement on pension of a clerk of the first grade. In contingent charges there was a net decrease of Rs. 1,576, caused as follows :—

and decrease in contingent charges explained.

Increases.—Travelling allowance, Rs. 417, due to longer tours made by superior officers and to the transfers of clerks. Country stationery, Rs. 13.

Decreases.—Conveyance of tents and records, Rs. 439, owing to camp equipment being less used than in 1894-95. Repairs to tents, Rs. 309. House-rent, Rs. 518, as the Personal Assistant ceased to receive the allowance on this account formerly enjoyed by him. Hot weather charges, Rs. 21. Service stamps, Rs. 8.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

Telegraph charges Rs. 274, owing to changes in the price of Sam-
bhar salt in 1894-95 having been telegraphed to Treasury officers. REVIEW BY SECTIONS.
Clothing grant Rs. 320, owing to savings in 1895-96. Miscel- PUNJAB MINES.
laneous Rs. 117, due chiefly to smaller expenditure in 1895-96 in
the carriage of printed forms.

12. The following statement exhibits the gross receipts, the fixed and contingent charges, including the cost of the
Indus Preventive Line, and the net revenue of the Punjab Mines Receipts, charges and net
Division for the past four years:— revenue.

Year.	Gross receipts.				Charges.				Net revenue.	Percent- age of charges on re- ceipts.
	Salt duty.	Salt price.	Miscella- neous.	Total.	Fixed.	Excava- tion.	Other contin- gencies.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 ...	52,66,102	98,739	61,457	54,26,298	1,60,042	62,859	82,980	3,05,881	51,20,417	5.63
1893-94 ...	51,81,550	97,243	59,748	53,38,541	1,69,238	62,717	86,919	3,18,874	50,19,667	5.97
1894-95 ...	46,03,521	86,316	54,091	47,43,928	1,66,602	72,551	93,759	3,32,912	44,11,016	7.02
1895-96 ...	53,08,689	99,538	62,036	54,70,263	1,67,420	77,486	94,975	3,39,881	51,30,382	6.21

The gross receipts are the largest, with the exception of those of the year 1889-90, which have ever been realized in the Punjab Mines Division. They amount to Rs. 54,70,263, and exceed those of the previous year by Rs. 7,26,335. The gross receipts for 1889-90 above alluded to as the largest ever yet realized, were Rs. 55,14,955. Excise duty yielded Rs. 7,05,168; sale price Rs. 13,222; and miscellaneous, that is, almost entirely, and in other words, through-traffic collections, Rs. 7,945 more than in 1894-95. There was a slight falling off of Rs. 319 in fines, owing to the depôt contractors working more satisfactorily, and of Rs. 479 in the sale proceeds of unserviceable Government property, because in 1894-95 some dismantled and useless buildings on the Indus line were disposed of. The net receipts show a surplus over those of 1894-95 of Rs. 7,19,366, and the incidence of charges on receipts is 6.21 per cent. against 7.02 per cent. in the previous year.

With regard to charges, the total of the fixed and contingent charges combined is Rs. 3,39,881 as against Rs. 3,32,912 in 1894-95, being an increase of Rs. 6,969. The fixed charges were in 1895-96 Rs. 1,67,420, and in 1894-95 Rs. 1,66,602, being an increase of Rs. 818, concerning which the following are the details:—

Increases.—On account of the annual increment to the salary of the Assistant Commissioner, Rs. 701. Pay of Clerks, Rs. 950, owing to promotions and transfers. Pay of Inspectors, Kotgashts and Jamadars, Rs. 179, owing to the posting of certain Inspectors of higher grades to the division.

Decreases.—In exchange compensation allowance, Rs. 651, owing to stoppage of payment of this allowance to the Assistant Commissioner. Servants and guards, Rs. 47; and Superintendents and Assistant Superintendents, Rs. 262, owing to officers being on leave. Medical establishment, Rs. 52, owing to the same cause.

REVIEW BY SECTIONS.
PUNJAB MINES.Differences in Contingent
charges explained.

The contingent charges of the division were in 1894-95 Rs. 1,66,310, and in 1895-96 Rs. 1,72,461, being an increase of Rs. 6,151, out of which the cost of excavating salt to supply the trade with, the sales being much larger than in 1894-95, is responsible for Rs. 4,935. With reference to the other items the following details explain the causes of increase or decrease:—

Increases.—Service postage, Rs. 201, caused by the revival of the trade in through-traffic salt. Service telegrams, Rs. 6. Rewards to captors of contraband salt, Rs. 268, owing to an increased number of seizures having been made during the year. Through-traffic charges, Rs. 8,766, because, during the year, the salt thus cleared increased from maunds 15,36,222 to maunds 18,37,537.

Decreases.—Rs. 12 and Rs. 22, in travelling allowances and conveyance of tents and records, respectively, and Rs. 63 in the item of purchase and repairs of tents. Rs. 184 in house-rent, as quarters were built for the departmental subordinates at Attock, and the quarters rented from the railway were given up. Hot weather charges, Rs. 3. Miscellaneous, Rs. 2,030, because the Mayo Mines were not so often lit up at the expense of Government for inspection by high officials (the only such visit during 1895-96 having been paid by the Honorable Sir James Westland, K. C. S. I., Financial Member of Council), and because no weighing machines were bought in 1895-96, whereas the outlay in the preceding year on this account was Rs. 636. Petty construction and repairs, Rs. 5,712. This item amounted in 1894-95 to Rs. 45,525, and in the year just ended to Rs. 39,813; but in the former year the sum of Rs. 17,500 was paid to the Manager of the North-West Railway as the share due from the Salt Department for the joint scheme of supplying the Khewra settlement and railway station with drinking water from the Khewra glen. On the other hand, the up-keep of the wagon tramway, and the renewal of the permanent-way and rolling-stock, and mine improvements, cost more than in 1894-95 by Rs. 10,880.

Additions and improve-
ments in the Mayo
Mines.

13. In the Mayo Mines at Khewra short tunnels aggregating 606 running feet were driven to serve for air or travelling ways. The new tramway was carried forward 54 feet, and the drift in No. 20, or Buggy Mine, 49 feet. All the dangerous ways in the mines requiring fencing were securely fenced. The lining of Thompson's tunnel with masonry sides and timber roof was completed, and the way through is now quite safe throughout its whole length. The surface drainage of the Mine hill was kept in working order at a cost of Rs. 549. The larger expenditure incurred in repairing and renewing the permanent-way of the wagon tramway includes an item of Rs. 10,554, the cost of rails obtained from the Bombay, Baroda and Central India Railway, and another of Rs. 1,657, the cost of a new chain for the self-acting incline inside the mine.

Accidents in the Mayo
Mines.

14. One fatal and two serious accidents took place in the Mayo Mines during 1895-96. In one case one miner was killed and another hurt while they were sharpening their tools, by a female carrier accidentally dropping her load from an upper pathway on to the ground below near them. The block of salt broke up, and the pieces scattered, striking one man on the head and fracturing his skull, and striking the other on the left side, and fracturing a rib. The man whose skull was fractured

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refused to go to hospital, and died at home. The other accident occurred on the old tramway tunnel, and was caused by two trucks colliding by careless handling of the brakes. The injured man's right forearm was fractured. He has recovered. The usual departmental and police enquiries were made in both cases.

The Mayo Mines at Khewra were being inspected by Mr. Grundy, the Inspector of Mines in India, when the year closed. Mr. Money, Superintendent in charge of the Mines, and of all the works on the surface connected with the Mines, discharged his important duties efficiently and satisfactorily throughout the year.

15. The next statement shows the opening stock balance, the quantity of salt excavated, the quantity of salt sold, and the closing stock balance at the Mayo Mines, during the past and three preceding years :—

Year.	Balance in store at commencement of the year.	Excavation during the year.	Total of columns 2 and 3.	Issued during the year.	Balance in store at close of the year.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1892-93 ...	7,02,265	18,02,348	25,04,613	19,46,227	5,58,386
1893-94 ...	5,58,386	18,19,233	23,77,619	18,93,275	4,84,344
1894-95 ...	4,84,344	17,19,269	22,03,613	16,55,027	5,48,586
1895-96 ...	5,48,586	18,82,229	24,30,815	19,40,640	4,90,175

The figures for past years printed in last year's annual report have been corrected. The opening balance in the year under review was maunds 5,48,586, maunds 18,82,229 were excavated, the quantity issued during the year was maunds 19,40,640, and the balance in store at the close of the year was maunds 4,90,175 in addition to which maunds 93,132 were lying in the Warthganj Depôt, sold, but not issued, and awaiting weightment and clearance.

The statement that follows shows the cost of excavating the salt at the Mayo Mines for the same periods :—

Year.	Quantity of salt excavated.	Cost of excavation.	Rate per 100 maunds.
	Maunds.	Rs.	Rs. a. p.
1892-93 ...	18,02,348	59,105	3 4 5.68
1893-94 ...	18,19,233	57,278	3 2 4.50
1894-95 ...	17,19,269	60,919	3 8 8.32
1895-96 ...	18,82,229	76,248	4 0 9.78

The yield in weight per 100 cubic feet was maintained during the year at 135 maunds, as it has been now for many years past, and the cost per 100 maunds, at the rate of $10\frac{1}{2}$ pies per cubic foot excavated, therefore remained uniform throughout the year, and amounted to Rs. 4-0-9.78. The miners are reported to be well satisfied with this rate of payment. It will be remembered that, as stated in last year's annual report, the rate paid previous to February 1895 was $8\frac{1}{2}$ pies per cubic foot, and that the men were with good cause discontented with this rate, which was therefore, after due enquiry, increased.

16. The entire sales and deliveries of Punjab Mines Rock salt from the four depôts in the division for the past four years are exhibited in the accompanying statement, and the statement below it again shows the sales and clearances classified under the heads of through-traffic trade, ordinary trade, removed by the

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Inspection of the Mayo Mines by Mr. Grundy, Inspector of Mines in India.

Stock balances, production and sales of salt at the Mayo Mines.

Cost of excavation.

Sales and deliveries.

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REVIEW BY SECTIONS. PUNJAB MINES.

merchants themselves through their own agency, and sales of salt faroded, or warehoused, for retail consumption on and below the salt range within the protected area :—

Year.					Sales.	Deliveries.	Increase or decrease over sales.	
					Maunds.	Maunds.	Maunds.	
1892-93	...	...	...	...	21,06,441	20,83,686	—22,755	
1893-94	...	...	...	...	20,72,620	20,68,221	—4,399	
1894-95	...	...	...	...	18,41,408	17,83,646	—57,762	
1895-96	...	...	...	...	21,23,476	21,51,088	+27,612	

1894-95.					1895-96.			
Through-traffic trade.	Ordinary trade exclud- ing farodi-trade	Farodi-trade.	Total.		Through-traffic trade.	Ordinary trade exclud- ing farodi-trade.	Farodi-trade.	Total.
Sales								
Warthganj	15,94,719	60,308	...	16,55,027	18,01,987	1,38,653	...	19,40,640
Nurpur	...	4,122	...	4,122	...	4,486	...	4,486
Warcha	...	1,01,935	...	1,01,935	...	85,198	...	85,198
Kalabagh	...	80,324	...	80,324	...	93,152	...	93,152
Total	15,94,719	2,46,689	...	18,41,408	18,01,987	3,21,489	...	21,23,476

Clearances.								
Warthganj	15,36,222	54,282	6,391	15,96,895	18,37,537	1,27,411	6,725	19,71,673
Nurpur	...	...	4,316	4,316	...	...	4,530	4,530
Warcha	...	1,00,037	5,048	1,05,085	...	76,408	5,318	81,726
Kalabagh	...	74,376	2,974	77,350	...	90,127	3,032	93,159
Total	15,36,222	2,28,695	18,729	17,83,646	18,37,537	2,93,946	19,605	21,51,088

Increase in sales and deliveries.

Compared with 1894-95 the sales of the year under report show an increase for the whole division of maunds 2,82,068, and have only once been exceeded, namely in 1889-90, and then only by maunds 17,505.

A large increase in the sales was expected owing to the stocks usually held by traders having been allowed to fall very low before the close of 1894-95, as explained at length in the annual report for that year, and it was then reported that the merchants had already, when the year was closing, begun to replenish their stocks. April 1895, therefore, closed with an increase in the sales of maunds 85,536, and this increase grew until in August it had reached to maunds 3,02,065, the highest point it touched throughout the year. It had fallen again by the end of February to maunds 1,96,012, but during March a brisk trade sprang up with Kashmir, owing, it is said, to the revenue farming contract being about to change hands. This ran up the increase again very seasonably, and the year closed, as stated, with an increase of maunds 2,82,068, that is, with sales amounting to maunds 21,23,476, against the previous year's sales of maunds 18,41,408. The average annual sales for the past four years amount to maunds 20,35,986, and those for the past ten years, including the present year, to maunds 19,76,759, which figures show, I think, the extent to which the Punjab markets have been replenished during the past twelve months.

The total clearances from all the four depôts of the Division amounted in 1895-96 to maunds 21,51,088, being an increase, compared with 1894-95, of maunds 3,67,442. The average

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clearances for the past four years amount to maunds 20,21,660. The increase in the business done during the year in Punjab Mines rock salt is therefore due firstly to stocks having run very low in the previous year, and secondly, to about maunds 95,472 of salt having been purchased during March to run into Kashmir and Jammu before the revenue farming contract expired in April 1896.

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17. To illustrate the relative state of the through-traffic and ordinary trade of the division the following comparative abstract for the past four years is inserted:—

Through-traffic and ordinary trade compared.

			1892-93.	1893-94.	1894-95.	1895-96.
			Maunds.	Maunds.	Maunds.	Maunds.
Through-traffic	...	...	18,21,713	18,20,776	15,94,719	18,01,987
Ordinary	...	...	2,84,728	2,51,844	2,46,689	3,21,489
Total	...	...	21,06,441	20,72,620	18,41,408	21,23,476

In 1892-93 the through-traffic business comprised 86·48 per cent. of the entire trade of the division. In 1893-94 it amounted to 87·84 per cent., and in 1894-95 to 86·60 per cent. This year, that is in 1895-96, it amounts to 84·86 per cent. It would have been greater but for the balance awaiting clearance for want of railway wagons being high during the first nine months of the year. Whenever this is the case the delay which results in forwarding salt under the through-traffic system drives traders temporarily to the ordinary system under which such delay seldom if ever occurs, because the business done in this way is comparatively small. Ordinary trade sales therefore increased in the Warthganj Depôt in 1895-96 by maunds 78,345.

18. Out of the total clearances in 1895-96, the quantity removed by railway amounted to 93·08 per cent., and that by road and river to 6·92 per cent. The following statement shows for the past four years the quantities cleared and removed by the way, and by road and river, for consumption:—(1) within rail-Punjab, including Sind, Kashmir and Beluchistan, and (2) in the North-Western Provinces, Oudh and Bengal.—

Distribution of traffic.

Year.	For consumption within the Punjab (including Kashmir, Sind and Beluchistan).			For consumption in other places.	Grand Total.
	By rail.	By road and river.	Total.	By rail.	
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1892-93 ...	16,70,079	1,96,448	18,66,527	2,17,006	20,83,533
1893-94 ...	16,45,078	1,82,810	18,27,888	2,40,333	20,68,221
1894-95 ...	13,95,065	1,74,815	15,69,880	2,13,766	17,83,646
1895-96 ...	17,81,924	1,48,751	19,30,675	2,20,413	21,51,088

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19. Details, classified by railways, are given in the following abstract of the railway-borne trade of the division :—

Distribution of rail-borne traffic.

Name of railway.	Through-traffic.			
	1892-93.	1893-94.	1894-95.	1895-96.
	Maunds.	Maunds.	Maunds.	Maunds.
North-Western { To Miani ...	1,61,744	1,54,102	1,01,216	1,08,800
Railway. { Other stations ...	13,69,968	13,75,205	11,55,458	14,61,055
Total ...	15,31,712	15,29,307	12,56,674	15,69,855
East Indian Railway ...	94,391	99,803	82,633	92,055
Oudh and Rohilkhand Railway ...	1,20,257	1,25,358	1,15,918	1,09,508
Rewari and Ferozepur Branch of the				
Rajputana-Malwa Railway ...	22,897	18,578	16,581	25,324
Indian Midland Railway ...	...	88	...	150
Bengal and North-Western Railway ...	2,357	1,941	565	980
Delhi-Umballa-Kalka Railway ...	33,941	35,411	63,851	39,665
Total ...	18,05,555	18,10,486	15,36,222	18,37,537
Ordinary Trade.				
North-Western Railway ...	75,182	43,219	27,163	1,02,673
Rewari and Ferozepur Branch of the				
Rajputana-Malwa Railway ...	1,805	280	...	...
Total ...	76,987	43,499	27,163	1,02,673
GRAND TOTAL ...	18,82,542	18,53,985	15,63,385	19,40,210

The Delhi-Umballa-Kalka and the Oudh and Rohilkhand Railways are the only lines that carried less salt than in 1894-95. On the latter line the salt consigned was less by maunds 6,410. The North-Western Railway carried maunds 3,88,691, the Rewari-Ferozepur maunds 8,743, the East Indian maunds 9,422 the Bengal and North-West maunds 415, and the Indian Midland maunds 150 more. The falling off in the bookings to the Delhi-Umballa-Kalka line is due to salt for Umballa city having been sent round to the Dhulkot station last year, whereas now it is consigned to the Umballa city station on the North-Western Railway. The bookings direct to places in Kashmir amounted to maunds 96,025 during 1895-96 against maunds 33,008 in 1894-95, and of the former quantity maunds 95,390 were sent to the Tawi station under the through-traffic system. The large increase apparent in the following comparative figures of direct bookings to places within the British border, which export to Kashmir, besides supplying local demand, also goes to show that the quantity sent into Kashmir was unusually large :—

					1894-95.	1895-96.
					Maunds.	Maunds.
Hasan Abdal ...	...	...	...	...	43,475	56,621
Kharian ...	...	...	...	...	25,050	34,097
Gujrat ...	...	...	...	...	18,919	17,906
Sialkot ...	...	...	...	...	1,11,484	1,37,531
Wazirabad ...	...	...	...	...	13,690	13,498
Sarai-kala ...	...	...	...	...	2,368	4,045
Rawalpindi ...	...	...	...	...	94,198	1,84,199
Hazara ...	...	...	...	...	542	...
Lala Musa ...	...	...	...	...	24,008	24,659
Gujar Khan ...	...	...	...	...	37,062	42,959
Total ...	...	...	...	...	3,70,796	5,15,515

No salt was sent from the Khewra or Wāthganj Depôt to Sukkur during 1895-96, and the quantity (maunds 12,352) sent from Kalabagh is less than the total consigned from both depôts in 1894-95 by maunds 1,543. The issues for Quetta, on the other hand, show an increase of maunds 650. There is a satis-

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factory increase in the clearances for Dinanagar (maunds 2,984), Pathankot (maunds 6,646) and Jullundar (maunds 15,580) the markets which supply the area where Punjab Mines rock salt and Mandi salt meet. The direct bookings to Patiala are maunds 3,185 more in 1895-96 than in 1894-95. Those to Bahawalpur are maunds 3,216 less.

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The bookings in 1895-96 show a satisfactory increase, as compared with 1894-95, almost all over the Punjab; but in Rawalpindi (maunds 1,84,199 against maunds 94,198) they nearly doubled. The increase, too, is very large in Multan (maunds 71,051 against maunds 49,700). The exceptions to which towns bookings fell off are Khushab, Shahpur, Jhang, Dehra Ismail Khan and Bhakkar. In the North-West Provinces, Oudh and Bengal the principal markets which import Punjab Mines rock salt are Benares (maunds 20,747 in 1895-96, and maunds 25,307 in 1894-95); Fyzabad, including Ajodhya Ghât (maunds 38,475 in 1895-96, and maunds 43,358 in 1894-95); Jaunpur (maunds 36,629 in 1895-96, and maunds 37,022 in 1894-95); Patna (maunds 53,520 in 1895-96, and maunds 40,800 in 1894-95); Cawnpore (maunds 15,960 in 1895-96 and maunds 14,715 in 1894-95), and Behta (maunds 15,660 in 1895-96, and maunds 18,900 in 1894-95). The total quantity of Punjab Mines rock salt sent into the North-West Provinces, Oudh and Bengal, during the past five years is :—

					Maunds.
In 1891-92 ...	...	...	...	...	2,89,962
" 1892-93 ...	...	...	...	...	2,17,006
" 1893-94 ...	...	...	...	...	2,40,333
" 1894-95 ...	...	...	...	...	2,15,697
" 1895-96 ...	...	...	...	...	2,20,413

In these areas the use of this fine salt is not therefore increasing which is a matter for regret.

20. The next statement shows the sales and deliveries of salt at each of the three lesser mines and depôts of Warcha, Kalabagh and Nurpur during the past four years :—

Sales and deliveries at the
Warcha, Kalabagh and
Nurpur mines.

Year.	Warcha.		Kalabagh.		Nurpur.	
	Sales.	Deliveries.	Sales.	Deliveries.	Sales.	Deliveries.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1892-93 ...	1,10,967	1,07,526	44,815	43,059	4,432	4,432
1893-94 ...	1,07,271	1,09,754	67,266	70,695	4,808	4,614
1894-95 ...	1,01,935	1,05,085	80,324	77,350	4,122	4,316
1895-96 ...	85,198	81,726	93,152	93,159	4,486	4,530

At Warcha the trade continues to fall off owing to the mine and depôt being nine miles away from the nearest railway station (Gunjial) on the North-Western Railway, which increases the cost of the salt by an anna and a half to two annas a maund by the time it reaches the railway, and prevents it competing evenly in markets supplied by rail with Khewra and Kalabagh salt. On the other hand, the Kalabagh trade shows a good increase. Out of the total clearances the removals by road and river were maunds 39,269 in 1893-94; maunds 31,904 in 1894-95, and maunds 31,032 in 1895-96, while the removals by railway amounted in 1893-94 to maunds 31,426; in 1894-95 to maunds 45,446, and in 1895-96, to maunds 62,127, showing that all the

Decline of trade at Warcha

and increase at Kalabagh.

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increase, and more, of the trade of the depôt, has been in the rail-borne consignments. The quantity sent to Multan alone from the Kalabagh Depôt by railway was maunds 59,599 in 1895-96, and maunds 32,555 in 1894-95, while that which was consigned by river (once the best and cheapest mode of transit) was only maunds 65 and maunds 696, respectively. The Indus river salt traffic has therefore been broken up by the opening of the Kundian-Mari branch of the Sind-Sagar Railway. But the Jhelum river trade, from the Khewra Depôt to Multan, still struggles on, and amounted in 1895-96 to maunds 7,581. A small reduction in the freight charged from Mari to Multan would probably extinguish this trade also, for Kalabagh salt, owing to its excellent quality and colour, is certainly the favourite salt in the Multan market. The Nurpur Mine merely supplies local wants in the immediate neighbourhood. The sales are slightly larger than they were in 1894-95, but they only average about 4,500 maunds annually.

Nurpur sales slightly larger.

Salt warehoused for retail sale.

Maunds 19,605 of salt were warehoused for retail sale within the protected area of the salt range in 1895-96, against maunds 18,729, and maunds 19,239, in the two preceding years. The protected area contains 232 villages and hamlets, and a population of 2,91,852 people. Only licensed vendors sell salt within the protected area, and there are at present 586 of these vendors.

Through-traffic receipts and expenditure.

21. The following statement shows the through-traffic receipts and expenditure at the Warthganj Depôt for the past two years :—

					1894-95.	1895-96.
					Rs.	Rs.
Receipts	...	...	...	...	51,752	60,495
Expenditure	...	...	...	...	37,110	45,876
			Profit	...	14,642	14,619

The receipts are derived from a charge of 6 pies per maund paid by all traders, who indent for salt to be filled and consigned to them by Departmental agency. The expenditure is that incurred in performing this duty. The outlay amounted to 4.79 pies per maund as compared with 4.63 pies per maund expended in the previous year. The total profit on the year's operations amounted to Rs. 14,619 against Rs. 14,642 in 1894-95.

Indus Preventive Line.
Cost of maintaining.

22. The cost of the Indus Preventive Line, maintained to confine the use of Kohat salt to the territories across, or on the right bank of the Indus, is shown for the past two years in the following statement :—

Year.				Fixed establishment.	Contingencies.	Total.
				Rs.	Rs.	Rs.
1894-95	...	...	...	42,571	4,523	47,094
1895-96	...	...	...	43,561	5,200	48,761

The total cost has risen from Rs. 47,094 in 1894-95 to Rs. 48,761 in 1895-96, of which the increase in the fixed charges amounts to Rs. 990, and in contingencies to Rs. 677. The former increase is due to the grant and payment of exchange compensation allowance to Superintendents, and the

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latter increase to more travelling allowance having been paid for tours and transfers, and more rewards to captors of contraband Kohat salt. The suppression of smuggling, and the seizures of salt effected, will be dealt with when the penal action of the Department for the year comes under consideration. Smuggling continues to decrease in the North Hazara frontier, and there were this year no affrays with smugglers on that section of the Indus Preventive Line.

23. The receipts and charges and the net revenue of the Kohat Salt Mines for the past four years are shown in the subjoined statement:—

REVIEW BY SECTIONS.
KOHAT MINES.

Receipts, charges and net revenue.

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to Maliks &c.,	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 ...	6,23,981	2,44,705	47,676	29,070	76,746	1,67,959
1893-94 ...	5,90,285	2,31,488	39,947	28,767	68,714	1,62,774
1894-95 ...	5,91,497	2,32,003	37,841	23,144	60,985	1,71,018
1895-96 ...	7,85,470	3,08,028	39,112	31,848	70,960	2,37,068

Owing to its having become known that the Government intended soon to increase the Kohat salt duty from 8 annas per Lahori maund to Rs. 2, the sales in the latter two months of the year increased largely, with the result that the statement discloses. A notification has since the close of the year been issued by the Government of India announcing that the increase of duty above referred to will come into effect on the 13th of July 1896. The gross receipts are greater than in 1894-95 by Rs. 76,025, and the net receipts are more by Rs. 66,050. The total charges exceed those of the previous year by Rs. 9,975, the increase in fixed charges being Rs. 921, and in contingencies Rs. 9,054. Of this latter sum increased payments (consequent on the larger sales) of commission to Maliks and Inamdars account for Rs. 8,704, and travelling allowance for Rs. 226.

Increase in receipts and charges explained.

24. The following statement shows the total realizations from Mandi salt, the cost of the establishment maintained by the British Government at the two mines (Guma and Drang), and the net revenue derived by the British Government and the Rájá of Mandi during the year under report and the three preceding years:—

MANDI MINES.

Receipts, charges and net revenue.

Year.	Total amount realized at Re. 1-2-0 per maund.	Due to British Government at two-thirds of duty, viz., five annas per maund.	Balance due to Rájá.	Charges incurred by the British Government.			Net revenue derived by the British Government.
				Establishment maintained at the mines.	Contingencies.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 ...	1,40,058	38,905	1,01,153	5,903	730	6,633	32,272
1893-94 ...	1,50,779	41,883	1,08,896	6,939	854	7,793	34,090
1894-95 ...	1,44,887	40,246	1,04,641	8,551	825	9,376	30,870
1895-96 ...	1,54,498	42,916	1,11,582	8,882	800	9,682	33,234

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MANDI MINES.

Increase in revenue and expenditure.

The income exceeds that of 1894-95 by Rs. 9,611, and also exceeds that of any other previous year. The amount derived by the Rájá of Mandi from the mines is Rs. 1,11,582, and that obtained by the British Government is Rs. 42,916, or, deducting charges, Rs. 33,234. The payments on account of fixed charges are Rs. 8,882, and exceed those of 1894-95 by Rs. 331, but include payment of the sum of Rs. 841, as exchange compensation allowance to the Superintendent who held charge until January 1896. The contingencies are less than those of the previous year by Rs. 25.

No change in selling price or duty.

No change occurred during the year either in the selling price or in the duty levied on Mandi salt.

Details of sales, and distribution of Mandi salt.

25. The total quantity of salt sold in 1895-96 was maunds 1,37,331, out of which maunds 83,174 were declared for British territory, *viz.*, Kangra, Kulu and Simla, and maunds 54,157 for Native territory, *viz.*, Mandi, Suket, Chamba, Bilaspur and Rámpur Bishahr: the increase in the former case compared with 1894-95 being maunds 9,094, and the decrease in the latter case maunds 552. Details of the sales to each tract of country or territory will be found in Appendix VI. In the case of the sales for consumption in British districts there was an increase of maunds 7,540 in the Kangra trade, of maunds 1,390 in the trade to Kulu, and of maunds 164 in the trade to Simla. With reference to the sales declared for Native States the sales inside of Mandi increased by maunds 1,866, while those for elsewhere decreased as follows: *viz.*, to Suket maunds 628, to Chamba maunds 15, to Bilaspur maunds 650, and to Rámpur Bishahr maunds 1,125:—

Year.				For export to British territory.	For sale in Native States.	Total.
				Mds.	Mds.	Mds.
1892-93	...	...	...	73,468	51,028	1,24,496
1893-94	...	...	...	77,602	56,424	1,34,026
1894-95	...	...	...	74,080	54,709	1,28,789
1895-96	...	...	...	83,174	54,157	1,37,331

Working and management of the mines. Mr. Bolster deputed to report on improved method of mining.

The mines remained open and in fair working order throughout the year, and the supply of salt was generally sufficient to meet the wants of purchasers. The Rájá's Superintendent visited the mines twice during the year, and in December Mr. Bolster, Assistant Commissioner, Punjab Mines Division, at the request of the Commissioner and Superintendent of the Jullundar Division, was deputed to meet the Rájá's official, in view to improving the method of quarrying or mining for salt at both Guma and Drang. The subject was reported on, but nothing has yet been done. Meanwhile, as I have said, the present quarries are for the time being producing sufficient salt to supply the trade with, and to stock the reserve godowns, and the opening of new workings seems not to be urgently required. The miners were punctually paid and there were no complaints from them during the year, neither were there any attempts detected of thefts of salt, issuing wrong quantities of salt at the weighment yards, or false registration of destination of despatches.

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26. The subjoined statement shows the gross receipts, the fixed and contingent charges, and the net revenue of the Sultánpur Salt Works for the past four years :—

REVIEW BY SECTIONS.
SULTANPUR SALT
WORKS.
Receipts, charges and net
revenue.

Year.	Gross receipts.				Charges.			Net revenue.
	Excise duty.	Hakimi cess.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93	3,10,453	10,968	209	3,21,630	26,277	5,020	31,297	2,90,333
1893-94	1,66,169	6,307	59	1,72,535	22,987	2,640	25,627	1,46,908
1894-95	2,36,535	8,386	589	2,45,510	16,104	1,924	18,028	2,27,482
1895-96	2,70,332	7,864	58	2,78,254	15,508	2,551	18,059	2,60,195

Again this year the gross realizations at these salt works show an increase, and are better than those of 1894-95 by Rs. 32,744. Excise duty has increased by Rs. 33,797, but the Hakimi cess has decreased by Rs. 522 owing to the reduction of this cess on the 7th of January 1896 to one uniform rate of three pies a maund, and the miscellaneous collections have fallen from Rs. 589 to Rs. 58 owing to the sale in 1894-95 of unserviceable Government property, and the credit of their proceeds in the accounts of that year. The total charges amounted to Rs. 18,028 in 1894-95, and to Rs. 18,059 in 1895-96, a difference of only Rs. 31. Fixed charges are less by Rs. 596, and contingent charges more by Rs. 627. Refunds of over-payments on account of Hakimi cess account for nearly the whole of the increase in contingencies, and changes among the officers for the decrease in fixed charges.

27. The next form shows statistics of stock, manufacture, and sales at the Sultánpur Salt Works, for the past four years :—

Stock, manufacture and sales.

Year.	Stock at commencement of the year.	Manufactured during the year.	Sold during the year.	Stock in hand at the close of the year.
	Mds.	Mds.	Mds.	Mds.
1892-93	42,483	92,647	(a) 1,32,708	2,427
1893-94	2,427	65,082	(b) 66,972	537
1894-95	537	1,00,485	94,614	6,408
1895-96	6,408	1,19,392	1,08,133	17,667

(a) Includes wastage maunds 8,527.
(b) Ditto ditto 504.

The great event of the year in the history of these salt works was the reduction of the Hakimi cess to the uniform rate of 3 pies per maund, but it was not effected until the 7th of January 1896, and did not therefore greatly affect production and sales in 1895-96. Its full influence should be experienced in 1896-97. At the beginning of the year the stock in hand stood at maunds 6,408. The year's manufacture of new stock amounted to maunds 1,19,392, and the sales to maunds 1,08,133, leaving a closing balance of maunds 17,667 of salt. Manufacture has always at these sources kept pace with sales, that is, with the demand there was for the salt in the markets, and the trade having improved, the manufacture has also increased : thus there were manufactured and sold, in 1893-94 maunds 65,082, and maunds 66,972 ; in 1894-95 maunds 1,00,485, and maunds 94,614, and in 1895-96 maunds 1,19,392, and maunds 1,08,133. The increase in manufacture occurred at the Mubarikpur, Zahidpur, Sultánpur, Mehmudpur and Saidpur factories, there being a decrease only at Sadrana. The manufacturing

Reduction of the Hakimi cess. Its full influence not felt during the year.

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REVIEW BY SECTIONS. SULTANPUR SALT WORKS.

season was favourable so far as the weather was concerned, and much more salt could have been produced if it had been needed, but as a matter of fact the Works turned out salt much below their full strength, and limited the supply to the demand as nearly as possible, fresh new salt being cleaner, better looking, and more valuable in the market than salt which has been pitted or stored. There was an increase of only one in the number of factories at work in 1895-96, the numbers being 53 each in 1893-94 and 1894-95, and 54 in 1895-96.

Distribution of trade by
rail and road.

28. The accompanying abstract shows the distribution of Sultánpurí salt by railway and by road during 1895-96 and three preceding years :—

Distribution of exports.	1892-93.	1893-94.	1894-95.	1895-96.
	Mds.	Mds.	Mds.	Mds.
To Delhi	10,683	5,067	1,840	100
To places on and near the North-Western Railway, Ditto. ditto. the Oudh and Rohilkhand Railway.	5,744 7,180	4,544 1,232	6,535 1,200	6,955 270
By the East Indian Railway	95,287	49,685	70,159	77,648
To places on and near the Pilibhít and Bareilly Railway.	1,096	2,715	11,127	9,940
To places on and near the Rewari and Ferozepur Railway.	...	...	...	15
To places on and near the Delhi-Umballa-Kalka Railway.	150	...	...	...
To places on and near the Lucknow-Rae Bareli Railway.	...	...	...	1,530
To places on and near the road in the Delhi, Karnal, Gurgaon, Rohtak and Hissar, &c., dis- tricts.	4,041	3,225	3,753	11,675
Total ...	1,24,181	66,468	94,614	1,08,133

Consignments to Delhi have fallen to the nominal amount of 100 maunds only for the entire year, which means that Sultánpurí salt, which has never been used in the neighbourhood of the city where Sambhar salt is almost exclusively consumed is being more and more generally booked through to the retail markets without breaking bulk at Delhi. The bookings to places on the North-Western Railway, chiefly to Saháranpur, whence the salt is transported to Dehra Dún for consumption in that tract, are 420 maunds more than in 1894-95, while those direct to stations on the Oudh and Rohilkhand Railway are only 270 maunds, against 1,200 maunds in 1894-95. By the East Indian Railway, the bookings, chiefly to Cawnpore, have increased from maunds 49,685 in 1893-94, and maunds 70,159 in 1894-95, to maunds 77,648 in the year under review. These bookings are ultimately conveyed for consumption into Oudh; and it is believed that the consignments break bulk at Cawnpore in order to receive an adulteration there with the cheaper saltpetre salt of saltpetre refineries, which also arrives at Cawnpore in considerable quantities, after which they are sent on for retail sale to the tracts across the Ganges in which Sultánpurí salt is still so much liked. The direct trade to places on and near the Pilibhít and Bareilly Railway is not so large as it was in 1894-95 by maunds 1,187; but the trade by road in that direction has increased. The Lucknow-Rae Bareilly Railway, recently opened, received during the year direct consignments amounting to maunds 1,530, and the Rewari-Ferozepur Railway one small despatch of 15 maunds. The bookings by road increased from maunds 3,753 in 1894-95 to maunds 11,675 in 1895-96. The Punjab districts close to the salt

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

works took thus 2,478 maunds against maunds 1,202 in the preceding year. The Moradabad district received in the three markets of Moradabad, Rám Nagar and Kashipur maunds 2,333 in 1894-95, and maunds 6,244 in 1895-96; and Najibabad in Bijnor received maunds 1,609 against only maunds 217 in 1894-95. No Sultánpur salt went by road to Pilibhit in 1894-95, but in 1895-96 maunds 1,529 were so conveyed; and this was also the case in the Sháhjhabánpur, Dehra Dún and Meerut districts to the extent of maunds 341,377 and 97 respectively.

REVIEW BY SECTIONS.
SULTANPUR SALT
WORKS.

Selling price at the works:

29. Prices were more favourable for purchasers at the works than they were in 1894-95, as the following abstract shows :—

Year.	One anna to under three.	Three to under four.	Four to under five.	Five to under six.	Six to under eight.	Above eight.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95 ...	688	6,377	40,092	17,172	27,710	2,575	94,614
1895-96 ...	3,373	30,668	70,469	2,212	1,411	...	1,08,133

Whereas in the preceding year only 49·84 per cent. of the salt disposed of was sold for prices below five annas a maund, this year 96·65 per cent. went for these comparatively low prices. Eighteen per cent. of the salt in 1894-95 sold at the works for five to under six annas a maund, and 32 per cent. for six and up to eight annas a maund and over; but in 1895-96 only 3·35 per cent. of the salt disposed of at the works went for five annas and over five annas a maund. This, coincident as it is with the reduction of the Hakimi cess to three pies per maund, shows the effort that the Sultánpur salt makers and their bankers are making to regain the markets they have so nearly been driven out of. In the markets within the areas of consumption of Sultánpur salt there was of course a similar, or an even greater, drop in prices. Thus in Cawnpore in April 1895 Rs. 3-5-4, and in March 1896 Rs. 3-3-0 per maund; Hardoi in April 1895 Rs. 3-10-9, and in March 1896 Rs. 3-8-0 per maund; Sitápur in April 1895 Rs. 3-12-0, and in March 1896 Rs. 3-8-3 per maund; Sultánpur in April 1895 Rs. 3-12-11, and in March 1896 Rs. 3-8-11 per maund; Rae Bareli in April 1895, Rs. 3-8-11, and in March 1896 Rs. 3-7-8 per maund. These falls in the market rates are of course much larger than the difference between the former rate of Hakimi cess and that now charged, so that that concession does not alone account for the drop in prices.

30. The following statement shows the gross realizations, the fixed and contingent charges and the net revenue of the Sambhar Division, for the past and three preceding years :—

SAMBHAR.
Réceipts, charges and net
revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 ...	1,27,61,504	8,52,991	47,597	1,36,62,092	1,11,584	96,680	2,08,264	1,34,53,828
1893-94 ...	69,75,353	9,53,395	24,174	79,52,922	1,18,462	1,66,435	2,84,897	76,68,025
1894-95 ...	1,00,54,045	10,97,448	32,773	1,11,84,266	1,23,556	2,55,232	3,78,788	1,08,05,478
1895-96 ...	92,89,435	9,28,943	14,931	1,02,33,309	1,30,909	2,20,850	3,51,759	98,81,550

REVIEW BY SECTIONS.
SAMBHAR.

The year not a favourable one from a revenue point of view. Causes explained.

The year just ended has not been a fortunate one from a revenue point of view for the Sambhar Division. It opened promisingly enough, and for the first seven or eight months the sales were in advance of those for the preceding year; but ultimately the low price of salts in Calcutta induced an upward trade from there into the North-Western Provinces and Oudh, and the result was that the Sambhar salt trade in the eastern markets of Oudh and the North-Western Provinces sustained a check from which it did not quite revive until towards the close of the year, when the price of Calcutta salt turned and began to rise again, and Sambhar salt was enabled to regain its supremacy in the markets of the eastern districts of the Upper Provinces.

Gross realizations and charges.

The gross realizations of the Sambhar Division were in 1895-96 Rs. 9,50,957 less than in 1894-95, to which falling off excise duty contributed Rs. 7,64,610, sale price Rs. 1,68,505, and miscellaneous Rs. 17,842. "Miscellaneous" is almost entirely derived from the charge of three pies per maund levied from traders for filling and despatching their salt to them by Departmental agency, and, from causes which will be explained hereafter, through traffic was less in demand this year than ordinary salt filled and loaded at the lake by the traders themselves or their agents, and upon which no miscellaneous charge is levied. The total charges of the division were less than in 1894-95 by Rs. 27,029, and the net revenue was less by Rs. 9,23,928.

Differences in fixed

In fixed charges there was an increase of Rs. 7,353, which works out as follows:—

Increases—(1) Pay of Superintendents and Assistant Superintendents Rs. 6,079, due to officers of higher grades being employed in the division, and to annual increments falling due; (2) pay of Inspectors, Kotgushts and Jamadárs Rs. 110, owing to transfers and leave; (3) medical establishment Rs. 5, and (4) temporary establishment Rs. 4,874, caused by the necessity of employing this establishment for a longer period than in 1894-95 to guard the unusually extensive salt formations in the lake.

Decreases—(1) Pay of Assistant Commissioner Rs. 2,404, owing to posting of a junior Assistant Commissioner while Mr. Lyon, a senior Assistant Commissioner, was absent on leave; (2) exchange compensation allowance Rs. 122, due to fluctuations in the rate of exchange; (3) pay of English and Vernacular clerks Rs. 636, due to transfers and leave; (4) servants and guards Rs. 553, due to ordinary transfers and leave among the members of the establishment.

And contingent charges explained.

The contingent charges have been less by Rs. 34,382 than in 1894-95, and the following details show the causes thereof:—

Increases—(1) Travelling allowance Rs. 930, owing to transfers, and the cost of conveying five horses of Superintendents transferred during the year; (2) conveyance of tents and records, Rs. 95, connected with the deputation of officers to Native States to inspect salt tracts; (3) repairs of tents Rs. 211, owing to extensive repairs required to tents used by deputation officers; (4) hot weather charges Rs. 12; (5) service postage stamps, Rs. 50; (6) stationery charges Rs. 9; (7) rewards to seizers of smugglers Rs. 51, due to the larger number of seizures made in the year; (8) petty construction and repairs Rs. 7,188, due to the rebuilding and enlarging of the Assistant Commissioner's house, and the construction of new quarters for Inspectors and vernacular clerks.

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Decreases—(1) service telegrams Rs. 5 ; (2) salt manufacture Rs. 14,616, the year was less favourable for the manufacture of salt than its predecessor was, the outturn being in 1894-95 maunds 70,35,016, and in 1895 96 maunds 51,29,304, a difference of maunds 19,05,712 ; (3) through traffic charges Rs. 9,745, owing to a falling off in the quantity of through traffic salt sold for the reasons shown elsewhere ; (4) miscellaneous Rs. 513, owing to purchase of furniture for office, &c., in 1894-95 ; (5) refunds Rs. 18,049, owing to there having been no change made in the price during the year under report.

REVIEW BY SECTIONS.
SAMBHAR.

31. The next statement shows the quantity of salt manufactured at Sambhar, and the quantity sold during the past 10 years down to, and including, 1895-96 :—

Manufacture and sales.

Year.						Quantity of salt manufac- tured.	Quantity of salt sold.
						Mds.	Mds.
1886-87	...	...	...	...	...	67,35,035	37,85,516
1887-88	...	...	...	...	...	34,97,583	35,45,930
1888-89	...	...	...	...	...	60,48,159	35,96,049
1889-90	...	...	...	...	...	20,42,200	38,34,805
1890-91	...	...	...	...	...	58,93,453	42,82,236
1891-92	...	...	...	...	...	34,42,109	45,67,912
1892-93	...	...	...	...	...	90,666	51,09,601
1893-94	...	...	...	...	...	44,51,154	27,95,141
1894-95	...	...	...	...	...	70,35,016	40,31,618
1895-96	...	...	...	...	...	51,29,304	37,15,774

The average annual production of salt during the above period (which includes 1892-93, in which year, owing to rain and bad weather, only maunds 90,666 of salt were made) is maunds 44,36,468 ; but if 1892-93 be excluded, the average is maunds 49,19,335 ; so that for manufacturing purposes the year 1895-96 was above the average with an outturn of maunds 51,29,304. As regards sales, the average of the past 10 years is maunds 39,26,458, and excluding 1893-94, when the price was raised to eight annas a maund for fear of stocks becoming exhausted, maunds 40,52,160 ; showing that the sales of 1895-96 (maunds 37,15,774) were a good deal less than the average sales spread over a period of nine ordinary years.

32. The weather and the rainfall are the great factors which govern the manufacture of salt at the Sambhar Lake, and the following statement is entered to show the rainfall during 1895-96 and the nine preceding years :—

Rainfall.

Year.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.	Number of rainy days.
1886-87	...	...	1.45	0.91	7.95	8.68	1.53	0.47	...	...	0.71	...	21.70	47
1887-88	...	0.05	...	0.35	14.34	7.31	0.98	0.06	...	0.06	0.48	0.73	25.50	68
1888-89	...	0.47	...	0.23	4.39	14.19	0.44	0.17	0.44	...	0.34	1.26	22.27	48
1889-90	...	0.21	1.53	2.68	5.07	12.65	...	0.01	...	...	...	0.54	22.69	50
1890-91	...	...	...	0.90	3.85	4.11	1.15	0.13	0.01	0.31	0.97	...	12.09	45
1891-92	...	0.04	0.25	0.70	3.83	3.79	2.10	0.33	...	...	0.83	0.02	11.89	47
1892-93	...	...	0.60	1.69	10.50	12.24	13.98	...	...	0.09	0.86	0.54	40.81	69
1893-94	...	...	2.22	2.34	10.27	6.65	3.83	0.02	1.75	0.12	0.48	...	27.68	60
1894-95	...	...	1.75	3.63	8.02	6.13	2.97	...	...	3.64	0.67	0.06	27.22	70
1895-96	...	0.57	0.06	1.27	4.87	8.30	0.34	...	...	0.10	0.04	0.06	15.63	41

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The state of the weather was during the dry months of the year favourable for the production of salt, but the rainfall was too light, and the result was that the lake did not fill sufficiently, nor did the streams which run into the lake carry in anything like the usual volume of water. Early in the season, therefore, the brine became too concentrated, and ultimately failed, so that the period available for manufacture after the rainy season ended was short, and the quality of the salt too, as is always the case when the brine becomes too strong in the hot months of the year, was not so good as usual.

Details of varieties of salt manufactured.

33. The accompanying comparative abstract shows the quantities of the several varieties of salt which were manufactured at Sambhar during the past four years :—

Method of manufacture.				1892-93.	1893-94.	1894-95.	1895-96.
				Mds.	Mds.	Mds.	Mds.
In pans	...	...	...	11,880	19,03,156	22,15,918	9,26,514
Lake-bed extraction	...	...	...	...	1,047	6,60,623	6,20,247
Walled enclosure	...	...	...	78,786	25,46,951	41,58,475	35,82,543
Total	...	...	...	90,666	44,51,154	70,35,016	51,29,304

Falling off in the outturn explained.

Owing to the scanty rainfall, and the difficulty of procuring brine of proper solution, and in sufficient quantity, along the shallow shores of the lake, the outturn from the clay pans, which are made annually by contractors after the rains are over, fell from maunds 22,15,918 in 1894-95 to maunds 9,26,514 in 1895-96, though every effort was made by digging drains and channels into the lake to continue this profitable mode of manufacture. Similarly the yield of salt obtained from the lake-bed, that is, salt which deposits in the lake without any assistance from protective works or otherwise, was 40,000 maunds short of the amount gathered in 1894-95. The permanent kyars, or walled enclosures, of which we have now ten in complete working order, and which are our great stand-by, alike in seasons of deficient as in seasons of excessive rainfall, produced maunds 35,82,543 against maunds 41,58,475, or less by maunds 5,75,932 in 1895-96, and the quality was not so good as in the preceding year; this again being due to shortness of the brine supply and its too rapid concentration. Another large kyar is now being constructed at Nawa on the western shore of the lake, and this, when ready, will add to the production in seasons like the last, seven to eight lakhs, and in good years twelve lakhs of maunds of salt. Our great need at the Sambhar lake, now that the sales are so large, is to secure a more constant and uniform supply of salt without being so helpless as we have hitherto been in the face of too heavy a rainy season, or too light a one.

Construction of a large kyar at Nawa.

Cost of extraction and storage.

The cost of extraction and storage of salt during 1895-96, as compared with 1894-95, is as follows:—

Pan salt 6·60 pies per maund against 5·83 pies; lake salt 5·61 against 5·65 pies; kyar salt 3·86 pies against 4·07 pies. The average cost for all three varieties was 4·57 pies per maund in 1895-96, and 4·77 pies in 1894-95. The smaller cost of extracting and storing lake and kyar salt in 1895-96 was due to the abundant labour available owing to the scarcity that prevailed in this part of Rájputána. Pan salt is made by contractors, and as they had more work to do this year in leading

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the brine to their pans higher rates had to be paid to them. Though the outturn of pan salt was so much less than in 1894-95, the number of pans that was constructed at the close of the rains was much the same, namely, 4,557 in 1894-95, and 4,539 in 1895-96.

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SAMBHAR.

34. In connection with the year's manufacture the following statement shows the stock of salt in hand, the quantity manufactured, including excesses found on clearance of heaps, the issues, including free deliveries and deficits found in heaps cleared, and the closing balances of stock in the year 1895-96 and the three preceding years:—

Stock, manufacture and issues.

Year.	Manufacture, &c.				Issues.				Closing balance.
	Opening balance.	Quantity of salt manufactured.	Excesses in heaps cleared.	Total.	Sales.	Free deliveries.	Deficits in heaps cleared.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
1892-93	58,61,246	90,666	40,667	59,92,579	51,09,601	16,410	5,84,443	57,10,454	2,82,125
1893-94	2,82,125	44,51,154	89,788	48,23,067	27,95,141	26,610	1,34,413	29,56,164	18,66,903
1894-95	18,66,903	70,35,016	1,10,214	90,12,133	40,31,618	27,510	70,575	41,29,703	48,82,430
1895-96	48,82,430	51,29,304	1,67,913	1,01,79,647	37,15,774	23,260	1,28,660	38,67,694	63,11,953

Both the opening and the closing balances were more satisfactory than in either of the two preceding years. Opening with a stock in hand of maunds 48,82,430, the year ended with salt in hand to the amount of maunds 63,11,953. But it must be noted, in connection with this latter figure, that whereas in previous years, brine being available, salt was got from the lake in April, May and June in considerable quantities and added to stock, all manufacture ceased this year in March 1896, so that new salt will not come on to stock in 1896-97 until October, and possibly later, and until then the stock balance will therefore be more rapidly lessened in the early months of 1896-97 than it was in previous years.

35. The following statement shows for each year's salt that was sold the excesses and deficits in the store heaps cleared during the year.—

Results of clearances of heaps.

Years to which heaps belonged.	Cleared during the year under report.	Estimated contents.	Actual outturn.	Excess or deficit.	Percentages of excess or deficit.
		Mds. s.	Mds. s.	Mds. s.	
1893-94 ...	8	4,41,945 4	4,29,322 8	- 12,622 36	-2.86
1894-95 ...	86	31,37,203 35	31,48,022 33	+10,818 38	+0.34
1895-96 ...	13	5,13,667 30	5,54,724 20	+41,056 30	+7.99
Total ...	107	40,92,816 29	41,32,069 21	+39,252 32	+0.96

There were 8 heaps cleared of the year 1893-94, with a booked total of maunds 4,41,945, resulting in a deficit of 2.86 per cent.; 86 heaps cleared of 1894-95, with a booked total of maunds 31,37,204, resulting in a surplus of 0.34 per cent., and 13 heaps cleared of 1895-96, with a booked total of maunds 5,13,668, showing a surplus of 7.99 per cent. the total result being 107 heaps cleared, booked to contain maunds 40,92,817, and turning out maunds 41,32,070, yielding an excess of 0.96 per cent. This is satisfactory. In 1894-95 the year's clearances

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Prices of Sambhar salt at the lake since the beginning of the lease.

resulted in a net excess in the heaps of 1·12 per cent. The results of the two years considered together testify very creditably to the way in which manufacture and storage are conducted at the lake by the Assistant Commissioner and his officers.

36. Particulars are entered in the next statement showing the prices at which Sambhar salt has been sold at the lake since 1870-71. There was no change throughout the year under report in the price charged for the salt, and it was all sold at the uniform rate of 4 annas a maund; neither were there any auction sales of salt on the lake edge held during the year. Such sales are only possible and convenient when the quality of the salt extracted varies greatly, and this is not the case now. Owing to the improved methods of manufacture and storage adopted, and the greater care taken in handling the salt, its quality is nearly all alike, and we have found that traders will not give even an anna a maund more for fresh salt than they pay for salt at the storage yards. During 1894-95 maunds 3,57,981 of salt were sold at 8 annas a maund before the price was reduced to its present rate, and this raised the average in that year to 4·36 annas per maund :—

Year.	1 One anna to two and a half annas.	2 Two and a half annas to three annas.	3 Three annas to four annas.	4 Four annas to five annas.	5 Five annas to six annas.	6 Six annas to seven annas.	7 Seven annas to eight annas.	8 Eight annas to nine annas.	9 Nine annas to ten annas.	10 Ten annas and upwards.	11 Total.	Average per maund.
												As.
1870-71	...	...	...	...	...	...	...	...	12,45,892	...	12,45,892	10·00
1871-72	...	...	...	...	3,011	33,353	3,57,869	1,53,002	4,48,057	1,33,690	11,28,982	9·34
1872-73	...	...	...	4,682	...	1,886	76,199	1,77,214	4,63,545	5,89,883	13,13,409	10·75
1873-74	...	...	1,283	...	80	...	5,263	99,185	6,10,401	4,36,660	11,52,870	10·59
1874-75	...	...	699	946	...	...	4,316	1,27,102	4,19,503	5,12,905	10,65,471	10·53
1875-76	...	...	...	...	...	28,819	3,33,739	6,39,971	2,67,02	3,82,425	15,91,664	9·35
1876-77	...	...	...	...	53,511	6,86,565	6,95,472	53,292	71,985	2,01,669	17,62,494	7·91
1877-78	...	...	...	...	2,22,008	2,76,472	13,02,057	3,37,798	1,69,992	3,20,844	26,29,171	8·21
1878-79	...	5,67,552	1,53,505	20,257	9,33,875	1,31,228	2,77,996	91,241	48,964	4,46,327	26,70,953	6·73
1879-80	...	24,74,616	1,20,808	71,919	1,42,478	38,555	1,27,955	10,141	1,75,090	1,88,352	33,49,916	4·74
1880-81	43,247	12,68,180	90,281	3,94,033	4,63,024	1,97,734	1,73,043	1,87,281	1,35,493	1,11,869	30,64,188	5·33
1881-82	2,658	17,62,238	28,719	8,75,064	6,13,076	1,22,707	94,868	73,681	75,284	72,236	37,20,536	4·83
1882-83	37,252	17,84,366	62,885	4,69,602	3,73,541	1,82,677	4,15,844	1,10,121	1,30,444	54,024	36,21,659	5·03
1883-84	...	6,06,803	1,00,906	17,01,056	5,11,822	5,42,085	1,99,170	17,877	1,441	...	36,81,160	5·01
1884-85	30,93,708	23,610	5,622	7,02,143	1,80,728	1,52,562	1,03,408	23,881	9,455	4,023	42,99,141	3·29
1885-86	12,48,101	...	...	...	...	...	4,81,305	...	...	...	17,29,406	4·03
1886-87	...	2,78,932	30,56,777	...	...	...	4,49,807	...	...	...	37,85,516	4·44
1887-88	...	5,10,600	26,79,328	605	3,33,574	21,823	...	...	...	...	35,45,930	4·09
1888-89	...	7,560	25,35,868	6,79,190	3,64,316	9,048	67	...	...	...	35,96,049	4·29
1889-90	...	...	36,68,103	...	1,46,020	20,167	515	...	...	...	38,34,805	4·08
1890-91	7,422	12,97,091	29,74,650	3,073	...	...	...	...	...	...	42,82,236	3·64
1891-92	1,78,600	43,89,312	...	...	...	...	...	...	...	...	45,67,912	2·72
1892-93	4,54,055	46,55,546	...	...	...	...	...	...	...	...	61,09,601	2·67
1893-94	...	11,17,519	...	...	4,95,980	...	11,81,642	...	...	...	27,95,141	5·46
1894-95	...	...	...	36,73,637	...	...	...	3,57,981	...	...	40,31,618	4·36
1895-96	...	...	...	37,15,774	...	...	...	...	...	...	37,15,774	4·00

Details of sales.

37. Coming now to the subject of sales, the next statement shows details for 1895-96 and the three preceding years of the total sales effected in each year, and what quantity of the salt sold was removed by road by banjaras and others, what quantity by traders or their agents at the lake by railway, and what quantity by railway under the through-traffic system by Departmental agency.

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Year.	1		2	3	4	5
	Sales to purchasers at the lake for removal by road.		Ordinary rail-borne.	Total of columns 1 and 2.	Through-traffic.	Total sales.
	Banjaras, &c.	Others (local).				
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1892-93 ...	1,56,209	4,285	19,21,300	20,81,794	20,27,807	51,09,601
1893-94 ...	1,52,689	3,072	11,07,018	12,62,779	15,32,362	27,95,141
1894-95 ...	1,67,612	3,643	17,69,585	19,40,840	20,90,778	40,31,618
1895-96 ...	1,70,316	3,175	26,00,699	27,74,190	9,41,584	37,15,774

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The trade in banjara carried salt, and that removed by road, bears but a small proportion to the total trade of the Division, but it remains very steadily from year to year at about the same figure. The banjaras carry their salt towards Kotah and Bundi at right angles to the Rájputána Railway to the tract between it and the Indian Midland Railway, and the salt otherwise removed by road supplies the neighbourhood of the Sambhar lake in Jeypur and Shekhawati.

Banjara trade, and removals by road.

One feature of the railway carried trade, as displayed in the above table, is the change that occurred in 1895-96 in the proportion between the quantity of salt removed by the traders themselves or their agents (ordinary trade), and that consigned to traders by the Department (through-traffic trade). As between 1894-95 and 1895-96 alone the difference is very great, the through-traffic trade in the former year being 54·16 of the whole railway carried trade, while in the latter year it amounted to only 26·58 per cent. The Assistant Commissioner explains the cause of this. Much of the pan salt produced in 1894-95 was fine, and though white and good, would cake in the heaps when stored and subjected to heavy pressure. It was therefore determined to get rid of it, and, in order to do so satisfactorily to the traders, it was issued along with the best kyar salt in store in the proportion of half and half, in separate bags of course. The system took with the traders, and heavy local sales occurred on the ordinary system, until this pan salt was disposed of. In the case of through-traffic salt, indents for which are received from all parts of the Upper Provinces, it would not have been right to issue this fine pan salt along with kyar salt without first consulting the persons indenting for the salt, and this of course could not be done.

Rail-borne trade.

The entire quantity of salt that was sold during 1895-96 was maunds 37,15,774, and the quantity that was issued, or passed into the market for consumption during the year, was maunds 40,21,752, the difference being the result of the opening and closing *uncleared* balances. At the close of March 1895, the balance awaiting despatch at the lake, chiefly for want of rolling stock, was maunds 4,67,335, and at the close of March 1896 it was maunds 1,61,357, so that during the year the quantity that entered the markets was more than the sales by maunds 3,05,978. The issues and clearances by railway, out of this total of maunds 40,21,752, amounted to maunds 38,41,973, as compared with maunds 34,78,482, or more by 10·45 per cent. The only direction in which the Sambhar salt trade received a noticeable check during the year was in the eastern districts of Oudh and the North-Western Provinces, into which, for a few months of the year, Calcutta salt made its way higher up

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SAMBHAR.Destination of rail-borne
traffic.

than usual owing to the general fall in the rate at that time prevailing in the Calcutta market.

38. The destination by railway, so far as can be ascertained, of the through-traffic and ordinary salt despatched from the lake during the year is shown in the appended statement :—

Destination.	Quantity of salt carried.				Percent- age of increase and decrease
	1894-95.		1895-96.		
	Mds.	s.	Mds.	s.	Mds.
1. Sambhar to Bandikui, Rájputána-Malwa Railway	1,31,944	0	1,79,215	0	+35·83
2. Sambhar to Ajmere ditto ...	49,225	0	68,472	0	+39·10
3. Ajmere to Ahmedabad ditto ...	557	20	...	...	+100·00
4. Ahmedabad to Bombay ditto ...	...	...	5	0	+100·00
5. Ajmere to Khandwa ditto ...	1,22,631	0	1,22,907	20	+0·23
6. Bandikui to Delhi ditto ...	2,46,855	20	2,81,189	20	+13·91
7. Bandikui to Agra ditto ...	3,03,262	0	3,46,595	0	+14·29
8. Rewari to Ferozepur ditto ...	25,012	20	32,030	0	+28·06
9. Achnera to Cawnpore ditto ...	6,78,652	20	7,18,217	20	+5·83
10. Delhi to Lahore, North-Western Railway	92,786	20	1,09,875	0	+18·42
11. Delhi to Kalka, East Indian Railway	1,032	20	2,062	20	+99·76
12. Agra to Delhi ditto ...	78,865	0	93,782	20	+18·92
13. Agra to Howrah ditto ...	2,16,190	0	2,23,767	0	+3·50
14. Jubbulpore Line ditto ...	1,10,730	0	1,13,645	0	+2·63
15. Agra and Cawnpore, Jhānsi and beyond to Itarsi, Indian Midland Railway.	3,11,751	0	3,11,088	20	-0·22
16. Oudh and Rohilkand Railway ...	10,08,994	20	11,30,324	0	+12·02
17. Bengal and North-Western Railway	99,432	20	1,07,285	0	+7·89
18. Tirhoot State Railway ...	...	...	...	...	...
19. Bengal-Nagpur Railway ...	560	0	1,312	20	+134·38
20. Eastern Bengal State Railway ...	...	...	187	20	+100·00
21. Great Indian Peninsula Railway ...	...	...	12	20	+100·00
Total	34,78,482	0	38,41,973	20	+10·45

The largest increases have taken place in Eastern Rájputána, in and around Ajmere, in the tract between Bandikui and Delhi, and around Delhi, in the districts around Agra, between Achnera and Cawnpore through the Etah and Farukhabad districts, in the south-east Punjab, that is, in the Karnal and the neighbouring districts, and in Rohilkhand. Indeed the abstract shows that, on the whole, the area within which Sambhar is the chief kind of salt consumed was well supplied during the year with this description of salt. For the three years preceding 1895-96 the average was maunds 37,88,590, while for 1895-96 the supply amounted to maunds 38,41,973, or more by maunds 53,383 than the three years' average. The following statement, which has been carefully compiled by the Assistant Commissioner of Sambhar, shows the territorial distribution of Sambhar salt by railway from 1892-93 to 1895-96 :—

Territorial distribution
by railway.

	1892-93.	1893-94.	1894-95.	1895-96.
By Railway.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
North-Western Provinces...	34,39,034 0	22,51,878 20	25,94,140 0	28,62,754 20
Rájputána ...	6,69,877 20	3,71,055 0	3,80,977 0	4,91,204 20
Punjab ...	3,22,701 20	1,92,045 0	2,18,176 20	2,49,969 20
Central India ...	3,00,060 0	1,80,034 20	2,08,221 0	1,79,340 0
Central Provinces ...	54,435 20	30,112 20	22,287 20	21,685 0
Bengal ...	30,110 0	45,945 0	54,680 0	37,002 20
Bombay ...	...	...	...	17 20
Total	48,16,218 20	30,71,070 20	34,78,482 0	38,41,973 20

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The Assistant Commissioner says that a good deal of Calcutta salt was sent up to the markets in the north-east of Oudh and the North-Western Provinces, while the price of salt was cheap in the Calcutta market, and the enquiries of other officers corroborate this statement. In Rájputána Sambhar displaced Pachbadra salt to a large extent, as the business of the latter salt source fell off by some two and a half lakhs of maunds. In the south-east Punjab the demand for Sambhar was good. In the Central Provinces and Central India, Baragara salt did better than Sambhar and Pachbadra owing, to a large extent, to the opening of the Godhra-Rutlam branch of the Bombay, Baroda and Central India Railway ; and necessarily the consignments to Bengal were smaller than in the preceding year. In the Central Provinces and Central India the trade in Sambhar salt will probably continue to shrink until it becomes possible to reduce the price now charged at the lake, and there is little likelihood of this for some time to come.

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39. The statement contained in this paragraph shows the prices, month by month, for the past two years, of the chief varieties of salt sold at Cawnpore, the principal salt market in Upper India. Neither Didwana, Pachbadra, Baragara, nor Calcutta got any footing in this market during the year, and the competition was confined to Sambhar salt, Sultánpurí and rock salt from the Punjab Mines. The prices of all three descriptions were nearly equal at the close of the year. Owing to the reduction of the Hakimi cess, and the low prices with which the manufacturers were content, Sultanpuri salt was the cheapest, but neither in it, nor in rock salt, was any really large business done, and all the Sultanpuri salt imported was reshipped to retail marts across the Ganges in Oudh :—

Comparison of prices of
salt at Cawnpore.

		Sambhar salt.		Sultánpurí salt.		Rock salt.	
		Per maund.		Per maund.		Per maund.	
		1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April	...	3 8 10	3 4 6	3 12 11	3 5 4	3 5 4	3 6 4
May	...	3 8 3	3 5 7	3 10 0	3 5 0	3 5 6	3 7 6
June	...	3 4 9	3 4 9	3 5 0	3 5 4	3 5 10	3 8 4
July	...	3 3 7	3 5 0	3 4 2	3 4 9	3 5 10	3 7 6
August	...	3 4 6	3 4 5	3 5 4	3 4 5	3 5 10	3 6 3
September	...	3 4 3	3 4 6	3 5 4	3 4 4	3 5 10	3 5 2
October	...	3 4 2	3 4 6	3 5 4	3 4 2	3 8 4	3 3 10
November	...	3 4 3	3 5 4	3 4 3	3 4 9	3 6 6	3 5 10
December	...	3 5 2	3 4 2	3 4 10	3 3 0	3 6 6	3 5 10
January	...	3 5 4	3 4 9	3 4 2	3 2 3	3 6 10	3 5 0
February	...	3 4 6	3 4 9	3 5 4	3 3 0	3 6 4	3 5 0
March	...	3 4 6	3 4 9	3 5 4	3 3 0	3 5 5	3 5 10
Average	...	3 5 2	3 4 9	3 6 0	3 4 3	3 8 10	3 6 0

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Miscellaneous receipts and charges on through-traffic sales.

40. The following statement shows the miscellaneous receipts and charges at Sambhar on account of through-traffic salt for the past two years :—

	1894-95.	1895-96.		1894-95.	1895-96.
	Rs.	Rs.		Rs.	Rs.
Opening balance ...	80,109	95,056	Sums paid to contractor for cutting, filling and loading of salt.	14,431	5,905
Receipts on 20,90,778 maunds at 3 pies per maund.	32,673	...	Paid to Railway Department on account of godown rent.	720	480
Receipts on 9,41,584 maunds at 3 pies per maund.	...	14,719	Sealing wax ...	75	...
			Price of twine for sewing ...	849	234
			Transit charges on bags, weighing machines and weights.	30	38
			Other charges ...	1,621	1,324
			Total ...	17,726	7,981
			Closing credit balance ...	95,056	1,01,794
Total ...	1,12,782	1,09,775	Total ...	1,12,782	1,09,775

The receipts were Rs. 32,673 in 1894-95; and Rs. 14,719 in 1895-96, owing to the falling off in the through-traffic business done.

The expenditure was Rs. 17,726, in 1894-95, and Rs. 7,981 in the year under report. The opening balance of 1895-96, brought forward from previous years, was Rs. 95,056, and the closing credit balance Rs. 1,01,794.

Construction of a bag-shed.

In 1896-97 the bag-shed at Sambhar, which was begun in the year under review, will be finished at a cost of about Rs. 30,000. When it is completed the shed or godown, now rented from the Rájputána Railway at a cost of Rs. 720 per annum, will be given up.

Financial result of lease of the Sambhar Lake.

41. The next statement, prepared as in previous years, shows the financial results of the operations at the Sambhar Lake from the beginning of the lease in 1870-71 down to the close of 1895-96 :—

Year.	Quantity of salt manufactured.	Total charges excluding treaty payments.	Sales up to and including 1892-93.		Credit balance.	1893-94.	
			Maunds of salt.	Realizations.		Maunds of salt.	Realizations.
	Mds.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
From beginning of lease to end of 1892-93 ...	7,19,26,070	38,01,304	6,67,48,962	2,19,41,165	1,81,39,861	1,84,454	64,496
1893-94 ...	44,51,154	1,87,872	...	...	...	26,10,687	9,12,845
1894-95 ...	70,35,016	2,58,298	...	...	...	...	...
1895-96 ...	51,29,304	2,36,009	...	...	...	...	...
Total ...	8,85,41,544	44,83,483	6,67,48,962	2,19,41,165	1,81,39,861	27,95,141	9,77,341

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Year.	Credit balance.	1894-95.		Credit balance.	1895-96.	
		Maunds of salt.	Realizations.		Maunds of salt.	Realizations.
From beginning of lease to end of 1892-93 ...	Rs. 1,82,04,357	Mds. ...	Rs. ...	Rs. 1,82,04,357	Mds. ...	Mds. ...
1893-94 ...	7,24,973	14,86,008	4,16,550	11,41,523	3,97,273	1,00,892
1894-95 ...	...	25,45,610	7,13,571	4,55,273	26,54,315	6,74,093
1895-96 ...	...	...	...	...	6,64,186	1,68,677
Total ...	1,89,29,330	40,31,618	11,30,121	1,98,01,153	37,15,774	9,43,662

Year.	Credit balance.	Total sales.	Total receipts.	Total credit balance	Treaty payments.	Net credit balance.
From beginning of lease to end of 1892-93 ...	Rs. 1,82,04,357	Mds. 6,69,33,416	Rs. 2,20,05,661	Rs. 1,82,04,357	Rs. 1,49,38,111	Rs. 32,66,246
1893-94 ...	12,42,415	44,93,968	14,30,287	12,42,415	3,09,518	9,32,897
1894-95 ...	11,29,366	51,99,925	13,87,664	11,29,366	3,82,263	7,47,103
1895-96 ...	-67,332	6,64,186	1,68,677	-67,332	3,96,293	-4,63,625
Total ...	2,05,08,806	7,72,91,495	2,49,92,289	2,05,08,806	1,60,26,185	44,82,621

Year.	Free deliveries.	Excesses and deficits of stock.		Dryage allowance to salt agents.	Estimated balance of stock.
		Excesses.	Deficits.		
From beginning of lease to end of 1892-93 ...	Mds. 5,15,172	Mds. 21,89,709	Mds. 66,27,395	Mds. 39,796	Mds. ...
1893-94 ...	26,210	1,68,515	63,029	...	33,462
1894-95 ...	37,970	1,50,417	1,67,472	...	17,80,066
1895-96 ...	10,750	45,037	3,980	...	44,95,425
Total ...	5,90,102	25,53,678	68,61,876	39,796	63,11,953

At the end of twenty-six years this running account shows a net credit balance of Rs. 44,82,621, being an increase over the balance at the end of 1894-95 of Rs. 3,11,360. In addition the balance of stock, after deducting the seventeen and a quarter lakhs that would have to be returned to the Durbars if the lease of the lake were given up, was maunds 45,86,953, worth, say, ten lakhs of rupees at the present selling price, after deducting the cost of its production and storage.

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DIDWANA.

Receipts, charges and net
revenue.

42. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Didwana salt source for the past and three preceding years :—

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 ...	4,46,057	24,897	83	4,71,037	27,407	19,495	46,902	4,24,135
1893-94 ...	11,43,727	31,306	224	11,75,257	17,957	18,571	36,528	11,38,729
1894-95 ...	8,69,283	24,445	154	8,93,882	17,564	29,318	46,882	8,47,000
1895-96 ...	8,08,260	22,792	216	8,31,268	18,124	36,401	54,525	7,76,743

Decrease in receipts explained.

The quantity of salt taxed during the year was less by maunds 24,409 than the quantity taxed in 1894-95, owing to larger sales having been effected in the first two and a half months of 1894-95, during which period the price of Sambhar salt was 8 annas a maund, while during the whole of the year under report the price of that salt remained at four annas a maund. Consequently the gross realizations of the division were Rs. 62,614 less than in the preceding year. In excise duty the falling off amounts to Rs. 61,023, and in price to Rs. 1,653. In "miscellaneous" there is a trifling increase of Rs. 62 due almost entirely to the credit to Government of the sale proceeds of the property of a deceased peon for whom absolutely no heirs or relations of any description could be found. The net realizations show a falling off, compared with those of 1894-95, of Rs. 70,257 owing to an increase in the fixed and contingent charges combined of Rs. 7,643.

Increase in fixed

Compared with 1894-95, the fixed charges have increased by Rs. 560, that is, from Rs. 17,564 to Rs. 18,124, for which the following are the causes :—

Increases:—(1) pay of Assistant Commissioner Rs. 576, owing to the present incumbent being in receipt of higher pay than his predecessor was; (2) pay of Assistant Superintendent Rs. 135, owing to the Assistant Superintendent having had to refund, in 1894-95, that amount over drawn; (3) pay of Inspectors, Kotegashts and Jamadars, Rs. 134, owing to absence on leave without pay of an Inspector in 1894-95.

and contingent charges explained.

Decreases:—(1) clerks, English and Vernacular, Rs. 262, owing to appointments remaining unfilled; (2) pay of servants and guards Rs. 21, owing to savings made by not filling short-leave vacancies; and (3) pay of medical establishment Rs. 2. The contingent charges amounted in 1894-95 to Rs. 29,318 and in 1895-96 to Rs. 36,401, or an increase of Rs. 7,083, the following being the explanation of the same :—*Increases*:—(1) travelling allowance Rs. 128, owing to more frequent transfers and journeys on tour of establishment; (2) service postage stamps, Rs. 9, an ordinary fluctuation; (3) manufacture of salt Rs. 4,658, a larger quantity of salt having been made than in 1894-95 owing to drier weather and manufacture beginning earlier; (4) petty construction and repairs Rs. 361, owing to slight additions to Superintendent's house, and the repairs of the lake bunds; (5) refunds Rs. 2,069, owing to the increased sale of treaty salt on account of the Bikanir Durbar, to whom a refund of half the duty is ultimately made as elsewhere explained. *Decreases*:—(1) repairs to tents Rs. 6, no repairs being necessary in 1895-96; (2) hot weather charges Rs. 21, owing to only one punkah coolie being employed in 1895-96;

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(3) country stationery Rs. 6, less stationery was purchased this year; (4) miscellaneous, Rs. 109, due to smaller expenditure on account of European and country medicines.

REVIEW BY SECTIONS.
DIDWANA.

43. The next statement shows the distribution of the salt which was excised at, and exported from; Didwana during the past two years:—

Distribution of fully taxed salt.

Year.	Quantity of excise duty-paid salt.	By road.										By rail <i>via</i> Nawa.	Total.
		Bhiwani.	Hissar.	Sirsa.	Hansi.	Patiala.	Jeypur.	Bikanir.	Ajmere.	Kotah.	Bundi.		
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Delhi.	Mds.
1894-95 ...	3,47,713	1,68,277	2,647	1,644	...	1,347	23,984	12,525	232	5,844	95	1,31,118	3,47,713
1895-96 ...	3,23,304	1,75,811	2,642	1,760	171	33	21,333	13,338	54	1,986	...	1,06,173	3,23,304

Bhiwani, a large market in the Hissar district, continues to be the chief importer of Didwana salt, and though the excise salt trade of the division fell off on the whole, the business done with Bhiwani by road, across Shekhawati and Bikanir, increased by maunds 7,534, or from maunds 1,68,277 in 1894-95 to maunds 1,75,811 in the year just at an end. To Hissar practically the same quantity of salt was exported in both years. For Sirsa there was an increase of maunds 116, and for Hansi of 171 maunds: but for Patiala there was a decrease of maunds 1,311, caused by Sultānpuri salt taking the place of Didwana there. Similarly and for the same reason, there was a decrease in the exports to Jeypur of maunds 2,651. The duty paid trade to Bikanir increased by maunds 813; that to Ajmere diminished by maunds 178, and the trade to Kotah and Bundi shrank from maunds 5,939 in 1894-95, to maunds 1,986 in 1895-96, owing to the lowering of the price of Sambhar salt to four annas a maund, and its sale at that rate throughout the year. The decline of maunds 24,945 in the quantity of Didwana salt exported by road to Nawa, and thence by railway to Delhi, Muzaffarnagar, Kurnal, and Sahāranpur, is due partly to the lower price charged for Sambhar throughout the year, whereas for 2½ months of 1894-95, the price was 8 annas a maund, and secondly, to the difficulties to be overcome on the road from Didwana to Nawa for want of water and grass, owing to the drought, which made camels and pack-bullocks scarcer than ordinary, and more expensive to hire.

44. The subjoined statement furnishes particulars regarding the duty free salt supplied to the Jodhpur Durbar:—

Issue of duty-free salt.

Year.	Quantity of salt.	Price realized.	Distribution.						Total.
			Didwana.	Nagore.	Merta.	Parbatsar.	Marote.	Kuchawan.	
	Mds.	Rs.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
1894-95 ...	43,408	2,713	18,479	12,759	8,533	2,776	...	861	43,408
1895-96 ...	41,374	2,586	18,081	13,161	6,430	3,106	153	443	41,374

The quantity delivered fell short by maunds 2,034 of that issued in 1894-95, and as out of the 60,000 maunds of duty free salt for consumption in Marwar, yearly deliverable to the

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Durbar, only maunds 41,374 were taken during the year, the balance (maunds 18,626) has lapsed. It was stated last year that no reason could be found for the full quantity of salt not being taken by the Durbar, but the probability is that the salt allowed is more than the population which consumes Didwana salt requires. This is the sixth consecutive year in which less than the full amount of salt deliverable to it has been purchased by the Durbar. The towns of Didwana, Merta and Kuchawan took less salt than in 1894-95, and those of Nagore, Parbatsar and Marote took more.

Stock and sale account.

45. Details of the opening and closing balances of salt, and of the quantity manufactured and sold, including excesses and deficits discovered in the clearances of heaps, will be found for the past two years in the statement that follows:—

Year.	Stock.			Sales.	Balance at close of the year.
	Balance at beginning of the year.	Extracted, including excesses in heaps cleared.	Total.	Sales including deficits in heaps cleared.	
	Mds.	Mds.	Mds.	Mds.	Mds.
1894 95 ...	1,63,209	4,16,508	5,79,717	3,91,121	1,88,596
1895-96 ...	1,88,596	6,13,820	8,02,416	3,64,678	4,37,738

The year under review opened with the rather scanty stock balance of maunds 1,88,596, to which were added new stock, including excesses on clearances, amounting to maunds 6,13,820, making up a total of maunds 8,02,416. From this quantity were sold maunds 3,64,678 of duty paid and duty free salt, and the closing balance on the 31st of March 1896 was maunds 4,37,738. This is as large a balance of stock as we ever require to keep at this salt source. The year was a favourable one for the manufacture of salt as it is carried on at Didwana, where the salt is made by the evaporation in pans of brine taken out of wells sunk in the bed of the salt tract, and where, therefore, within reasonable limits of course, the longer and the drier the season is, the larger the outturn.

Rates paid for manufacture and storage.

During the past year the ordinary rates were paid for manufacture, viz., 2, 2½ and 3 pies per maund according to quality, but the storage rates for the quantity manufactured (maunds 1,53,683) between the 17th February and the 31st of March 1896, were again increased owing to the straitened circumstances of the Deswals caused by the scarcity that prevailed around Didwana. The storage of the remainder of the salt manufactured during the year was paid for at the ordinary rates. The average cost of manufacture and storage combined for the year under review was one-third of a pie less than in 1894-95. This difference is due to the larger proportion of first class salt paid for at the highest rate, viz., three pies per maund, in 1894-95. The combined rate of manufacture and storage in 1894-95 was 5·59; and in 1895-96 it was 5·25 pies per maund.

Results of clearances of heaps.

During the year six heaps of salt were cleared by sale, and in all of them excesses aggregating maunds 74,027 were discovered. These excesses averaged 24·13 per cent more than the amount booked at the time of estimation and storage. This is more than can be considered satisfactory; but the present Assistant Commissioner is not responsible, and as the manufacturers receive the price due on these excesses, when the heaps are cleared, no injury was inflicted on them by the excessive under-estimation made by the present Assistant Commissioner's predecessor.

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46. The gross realizations, the fixed and contingent charges, and the net revenue of the Pachbadra Division, including the Luni Salt Tract, are shown in the following statement for the past and three preceding years :—

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PACHBADRA.
Receipts, charges and net revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 ...	8,23,158	44,931	3,046	8,71,135	48,347	27,109	75,456	7,95,679
1893-94 ...	26,48,170	1,12,900	13,455	27,74,525	48,182	77,916	1,26,098	26,48,427
1894-95 ...	17,43,295	78,733	8,381	18,30,409	47,286	1,17,125	1,64,411	16,65,998
1895-96 ...	11,27,354	55,980	5,768	11,89,102	45,605	66,542	1,12,147	10,76,955

The quantity of salt that was issued at this salt source, including salt free of duty, and free both of duty and price, amounted to maunds 6,08,114, being less than in the previous year by maunds 2,42,704. The gross realizations were less by Rs. 6,41,307, the falling off in excise duty being Rs. 6,15,941; in sale price Rs. 22,753, and in miscellaneous Rs. 2,613. The falling off in all these items is owing to Sambhar having been sold throughout the year at the uniform rate of four annas a maund, whereas for $2\frac{1}{2}$ months in 1894-95 the price charged was eight annas a maund, during which period very little Sambhar salt was sold, and the demand for Pachbadra to take its place was abnormally large. The net revenue is less than that of 1894-95 by Rs. 5,89,043. In 1894-95 the amount paid for the extraction of salt from the pits with which to supply the increased demand was nearly double the amount paid under this head last year.

Decrease in receipts explained.

The fixed and contingent charges combined are less than in 1894-95 by Rs. 52,264, being Rs. 1,64,411 in that year, and Rs. 1,12,147 in the year just ended. Fixed charges are less by Rs. 1,681. The following remarks describe the amount, and the causes of the increase, or decrease, in each item :—
Increases :—(1) English and vernacular clerks, Rs. 29, due to short leave vacancies being kept unfilled longer in 1894-95; (2) servants and guards, Rs. 759, owing to fewer men going on leave without pay during the year; (3) pay of medical establishment, Rs. 102.

Decrease in fixed

Decreases :—(1) pay of Superintendents and Assistant Superintendents, Rs. 2,167: in 1894-95 an extra officer was posted at the source to assist in weighing and clearing salt at the through-traffic scales; (2) pay of Inspectors, Kotgashts and Jamadárs, Rs. 252, for the same reason as in the case of Superintendents and Assistant Superintendents; (3) exchange compensation allowance Rs. 152. One officer entitled to draw this allowance was transferred out of the Division during the year.

Contingencies are less than in 1894-95 by Rs. 50,583 and the decrease is explained as follows :—

and contingent charges explained.

Increases :—(1) Travelling allowance, Rs. 947, owing to transfers of establishment who had completed their term of service at this unpopular salt source; (2) conveyance of tents and records, Rs. 94, owing to the deputation of a Superintendent during the year to inspect saline localities in Native States;

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(3) repairs of tents, Rs. 72, owing to purchase of new durries for tents; (4) hot weather charges, Rs. 49, owing to the longer duration of the hot weather in 1895-96; (5) service postage stamps, Rs. 45, owing to increased correspondence with through-traffic salt dealers and others; (6) service telegrams, Rs. 6; (7) miscellaneous, Rs. 1,230, owing to cost during 1895-96 of repairing water tanks and trucks used for bringing in water from Balotra; (8) half fines rewards, Rs. 68, owing to increase of seizures.

Decreases:—(1) manufacture of salt, Rs. 42,867, owing to less salt having been purchased from the Kharwals in 1895-96 than in 1894-95, the respective quantities for each year being maunds 7,10,185, and maunds 11,09,214; (2) through-traffic charges, Rs. 8,589; the trade in through-traffic salt fell from maunds 5,22,292 in 1894-95 to maunds 3,53,455 in 1895-96; (3) petty construction and repairs, Rs. 291, as the rains were lighter in 1895-96 than in the preceding year; (4) refunds, Rs. 1,353, as less salt was sold on account of the Bikanir Durbar from this salt source during the year.

47. The following statement exhibits details of the sales of duty-paid salt at Pachbadra during the past four years. Particulars of the issue of salt free of duty, and free both of price and duty, have already been supplied:—

Year.	Rail-borne.		Road traffic.	Total.
	Through-traffic.	Ordinary trade.		
	Mds.	Mds.		
1892-93	1,75,683	9,510	1,44,070	3,29,263
1893-94	8,30,068	61,564	1,67,636	10,59,268
1894-95	5,22,292	6,268	1,68,758	6,97,318
1895-96	3,53,455	3,473	94,012	4,50,940

Details of sales of duty paid salt.

Decrease in the sales explained.

The duty-paid salt of the division decreased by maunds 2,46,378 as compared with the previous year, but was maunds 1,21,677 in excess of the same description of trade in 1892-93. For obvious reasons no comparison is necessary with 1893-94, during which period the price charged for Sambhar salt was eight annas a maund. The decrease compared with 1894-95 is equally due to the fact that for $2\frac{1}{2}$ months of that year also the price of Sambhar salt remained at eight annas a maund. It is now, and was during the whole of 1895-96, four annas.

Distribution of through-traffic salt.

48. The through-traffic salt trade was less than in 1893-94 by maunds 4,76,613, and than in 1894-95 by maunds 1,68,837 but it was more than in 1892-93 by maunds 1,77,772. The following abstract displays the relative quantities of this kind of salt which were distributed over the different lines of railway under the through traffic system during the past four years:—

Lines of railway.	1892-93.	1893-94.	1894-95.	1895-96.
	Quantity of salt.	Quantity of salt.	Quantity of salt.	Quantity of salt.
	Mds.	Mds.	Mds.	Mds.
Jodhpur-Bikanir Railway	1,260	2,047	1,890	3,243
Udeypur-Chitore Railway	...	...	...	16,340
Rajputana-Malwa Railway	62,398	3,26,721	1,94,232	1,50,230
Indian Midland Railway	93,441	1,51,520	1,46,225	1,69,807
Great Indian Peninsula Railway	18,113	15,435	8,505	12,933
Cawnpore-Achnera Railway	...	17,100	7,245	...
Bengal and North-Western Railway	...	1,575	473	370
Delhi-Umballa and Kalka Railway	157	...	...	...
East Indian Railway	157	1,65,098	92,452	532
North-Western Railway	...	4,568	2,520	...
Lucknow-Sitapur-Bareilly Railway	...	42,147	27,445	...
Rewari-Firozpur Railway	...	1,918	...	...
Rohilkhand and Kumaun Railway	...	1,102	630	...
Oudh and Rohilkhand Railway	157	1,00,837	40,675	...
Total	1,75,683	8,30,068	5,22,292	3,53,455

As the result of the reduction of the price of Sambhar salt it will be seen that no through-traffic salt was sent to stations on either the Cawnpore-Achnera, the East Indian Railway, (for the shipments were only maunds 532 against maunds 92,452 in 1894-95), the North-Western Railway, the Lucknow-Sitapur-Bareilly Railway, the Rewari-Firozepur Railway, the Rohilkhand and Kumaun Railway, and the Oudh and Rohilkhand Railway, whereas in 1894-95 the consignments to these lines aggregated maunds 1,70,967. In other words, the area of the consumption of Pachbadra salt was once more restricted, as it was prior to 1893-94, to Rájputána, Central India, and the Central Provinces. In the order of importance, as a distributary of Pachbadra salt, the Indian Midland Railway leads with maunds 1,69,807, which were consigned to 17 stations. Though there was a decrease of two in the stations; more salt by maunds 23,582 was consigned to this line. The exports of this salt to stations on the Rájputána Railway between Agra and Ajmere, and Delhi and Bandikui, fell off by maunds 44,002. Trade with the Great Indian Peninsula Railway stations in the Central Provinces increased from maunds 8,505 to maunds 12,933. During the year the Udeypur-Chitore Line was opened, and carried maunds 16,340 of Pachbadra salt. The Jodhpur-Bikanir Railway had an increase of maunds 1,353. The markets of Bhilsa, Bhopal, Khorai, Saugor, and Sehore, on the Indian Midland Railway, and of Beawar on the Rájputána-Malwa Line, and the areas around them, may be said to be the regular consumers of Pachbadra salt, and over 40,000 maunds more salt was sent to these markets than in 1894-95. The exports to Bhilsa rose from maunds 10,237 to maunds 20,752; to Bhopal, from maunds 29,865 to maunds 34,387; to Saugor, from maunds 38,272 to maunds 46,615; to Beawar, from maunds 28,665 to maunds 44,240, and to Khorai, and Sehore, from maunds 7,560, and maunds 5,512, to maunds 8,977, and maunds 6,777, respectively; the aggregate exports to these markets for the past four years being :—

						Maunds.
In 1892-93	...	...	...	...	...	1,22,376
„ 1893-94	...	...	...	...	...	1,25,552
„ 1894-95	...	...	...	...	...	1,20,111
			AND			
„ 1895-96	...	...	...	...	...	1,61,748

Excluding the years 1894-95 and 1893-94, when the demand for Pachbadra salt was extraordinarily great owing to the scarcity of Sambhar salt, the through-traffic trade of the past year is the largest yet known at this salt source, as the following figures show :—

						Maunds.
1887-88 (when the railway opened)	...	...	...	...	...	2,38,375
1888-89	...	...	...	...	...	2,22,527
1889-90	...	...	...	...	...	2,27,907
1890-91	...	...	...	...	...	1,45,610
1891-92	...	...	...	...	...	1,23,170
1892-93	...	...	...	...	...	1,75,683
1893-94	...	...	...	...	...	8,30,068
1894-95	...	...	...	...	...	5,22,292
1895-96	...	...	...	...	...	3,53,455

Excepting 1893-94, and 1894-95, the through-traffic trade of the last year was better by over a lakh of maunds than the best of the other years, and even including these two abnormal years it is better than the average of all previous years by half a lakh of maunds. It is believed that the satisfactory results obtained in the year just ended are due (1) to the punctuality with which business is conducted at Pachbadra under Mr. Buckley's efficient management, and (2) to the extremely good quality of the salt supplied. Were the salt in any way inferior, were it not in fact really superior to Sambhar and Bara-

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Increase in the through-traffic trade of the salt source explained.

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PACHBADRA.

Distribution of ordinary
rail-borne salt.

gara in the estimation of dealers and consumers, these salts would leave it no chance, for they are as cheap as, if not really cheaper than, Pachbadra in the Central Indian and Central Provinces markets, Baragara being especially so since the opening of the Godhra-Rutlam, and the Bhopal-Ujjein Railways.

49. The trade in ordinary rail-borne salt fell from maunds 6,268 to maunds 3,473, or by nearly 50 per cent. This was due to the difficulty traders experience at Pachbadra in getting any carriage for the conveyance of their own salt from the pits to the railway station, and also to the fact that through-traffic indents are despatched so promptly, satisfactorily, and, it may be added, cheaply, for through-traffic is filled, carried a distance sometimes exceeding four miles from the pits to the station, weighed, and consigned all for Re. 1-9 per 100 maunds, or three pies per maund, for three times which rate the traders could not so efficiently do this business for themselves. The following table shows the distribution of ordinary rail-borne Pachbadra salt for the past three years :—

Lines of railway.				1893-94.	1894-95.	1895-96.
				Mds.	Mds.	Mds.
Jodhpur-Bikanir Railway	...	...	...	945	282	1,877
Rajputana-Malwa Railway	...	...	...	23,782	3,150	1,596
Indian Midland Railway	...	...	...	24,867	2,363	...
North-Western Railway	...	...	...	315	...	...
Great Indian Peninsula Railway	...	...	...	1,260	473	...
Lucknow-Sitapur-Bareilly Railway	...	...	...	3,308	...	...
Oudh and Rohilkhand Railway	...	...	...	3,464	...	...
East Indian Railway	...	...	...	3,623	...	...
Total				61,564	6,268	3,473

Distribution of road or
banjara traffic.

50. Particulars of the road, or banjara, traffic in Pachbadra salt for the past three years are next shown :—

Areas.				1893-94.	1894-95.	1895-96.
				Mds.	Mds.	Mds.
Saugor	...	...	...	1,35,092	1,41,289	61,259
Bhopal	...	...	...	26,905	22,109	23,455
Udeypur	...	...	...	4,802	5,311	7,868
Sirohi	...	...	...	...	49	80
Bhilai	...	...	...	613	...	...
Rikanir	...	...	...	224	...	...
Nathdwara	...	...	...	...	...	1,350
Total				1,67,636	1,68,758	94,012

Decrease in the banjara
traffic discussed.

This traffic has decreased by 44 per cent. Last year the banjaras purchased only maunds 94,012 against maunds 1,68,758 in 1894-95. Regarding this traffic the Assistant Commissioner says :—"It is hardly of any use to discuss the variations in the quantities booked during the past two years to the areas named in the table as our bookings are based on the destination of the salt, as declared by the banjaras at the time of purchase, and they systematically declare their purchases of salt for sale in Central India, as they still think that we issue the best salt in the tract to purchasers for Central India. It

is for this reason quite impossible to ascertain exactly how much of the salt purchased by the banjaras was really carried into Central India. Undoubtedly a good portion of the salt they declare for sale in Central India is really disposed of in Meywar and along the routes inside of Central India. There is good reason for this statement. During the past two years I have noticed that an increasingly large proportion of the banjaras are Maroo Bhats, Bishnois, and Muhammadans, all of whom are known as "banjaras," and who go no further a field than Meywar, while the number of the real banjaras, the Jats, and Bamanias, who have always traded with Central India, has not only declined, but individual "*tandas*" (as they call their droves of pack-bullocks) are smaller."

"The constant lament of the banjara is that he cannot compete with the railway, and he has good reason for his lament, as the railway not only delivers the salt in the markets in Central India in a fraction of the time the banjara takes in travelling with his drove of bullocks laden with salt, but, what is equally important, the railway lays the salt down in Central India in the best possible condition, whereas the banjara's salt, which is loaded and unloaded daily, arrives damaged in appearance and decreased in weight."

"The inevitable decline in the banjara trade has been so fully discussed in previous reports from this office, that it would be simple repetition to go further into the subject here."

"As regards the falling off in the banjara trade last year, which amounted to over 74,000 maunds, half of it may be ascribed to railway competition, the remaining moiety is owing doubtless to the partial failure of the rains in consequence of which the banjaras' trading season, which in a good year lasts from about the first week of July to the end of October, was very short-lived as early in September the tanks contained little, if any, water, and by the end of the month they were dry, and there was no water anywhere."

"It is interesting and instructive to note that salt was sent from here to the extent of over 16,000 maunds by railway under the through-traffic system to stations on the Udeypur-Chitore Railway opened during the year, and which serves a tract of country in which formerly the banjaras found sale for some of their salt. This fact indicates that the banjara, as a trader direct with the source, must be crushed by the railway, and must ultimately be content to supply the wilder portion of Central India with salt supplied to the large markets, such as Saugor and Bhopal, by the railway."

"It is unfortunate for the banjara that he must recede, and ultimately disappear, before the advance of the Railway, but so far as this source is concerned, and from a Departmental point of view, the disappearance of the banjara is of little importance, as this salt source is no longer dependent on the banjara trade, and the public benefits by the railway displacing the banjara in getting salt cheaper and in better condition."

51. The following statement is an abstract account for the past year of the receipts from the through-traffic charge of three pies per maund, and of the expenditure incurred by the Department in dealing with this salt and consigning it:—

Receipts and charges on
through-traffic sales.

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Receipts.			Expenditure.		
Particulars.	Amount.	Total. ₹	Particulars.	Amount.	Total.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Miscellaneous charges on maunds 3,53,455 of salt at three pies per maund.	5,524 3 5	5,524 3 5	Cost of cutting, loading, &c., of 3,05,372½ maunds at Rs. 3 per cent.	9,161 2 8	10,030 6 10
			Cost of cutting, loading, &c., of 33,922½ maunds at Rs. 2-9-0 per cent.	869 4 2	
Debit balance ...	...	4,766 5 9	On account of central store No. 111, 87-88.	105 8 9	260 2 4
			Pay of marker ...	84 0 0	
			Ochre ...	1 9 0	
			Oil for cleaning weighing machines and sealing wagons, &c.	9 2 9	
			Security tickets ...	5 5 0	
			Twine ...	1 2 3	
			Brushes and sealing-wax.	16 9 0	
			Repairing weighing machines.	3 5 6	
			New bags supplied to traders in lieu of rotten ones.	0 4 0	
			Cost of sirki shed ...	13 11 10	
			Repairing weightment furniture.	1 9 6	
			Steneil plates ...	0 4 3	
			Marking ink, &c.	15 14 0	
			Cloth for dusters, and washing dusters, &c.	1 12 6	
Total ...	...	10,290 9 2	Total ...	...	10,290 9 2

The receipts amounted to Rs. 5,524, and the expenditure to Rs. 10,291, showing a debit balance at Pachbadra of Rs. 4,767, against which is the very large credit balance of Rs. 1,01,794 accumulated at Sambhar on this account.

Stock, manufacture and issues.

52. The following statement furnishes particulars of the stock balance, the salt extracted from pits, the excesses and deficits, the issues of salt during the past two years, and the closing balance at the end of 1895-96. The past year began with a credit balance of stock amounting to maunds 1,93,558. The quantity extracted, including excesses discovered on the clearance of heaps, and deducting deficits similarly found, amounted to maunds 7,10,185 against maunds 11,09,214 in 1894-95, the diminished extractions being due to the knowledge that the sales would be less in 1895-96, and therefore less salt needed to be extracted from the pits. The sales, and free deliveries of all kinds, amounted to maunds 6,08,114, and the credit balance of stock on the 31st March 1896 was maunds 2,95,629, being maunds 1,02,071 more than the closing balance of the preceding year :—

Year.	Balance of stock at the beginning of the year.	Quantity stored during the year adding excesses and deducting deficits discovered at the time of clearance.	Total.	Quantity sold and delivered free during the year.			Balance of stock at the close of the year.
				Quantity sold.	Free.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95	...	11,09,214	10,44,376	8,39,818	11,000	8,50,818	1,93,558
1895-96	...	7,10,185	9,03,743	5,97,114	11,000	6,08,114	2,95,629

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

The results of the clearances of heaps of salt during the year are summarized in the following abstract :—

	Mds.
Estimated by Superintendents	3,64,701
Actual outturn	4,58,298
Deficit in outturn	...
Paid for at time of estimation, being amount estimated minus 25 per cent,	2,91,761
Balance paid for on clearance	1,66,537
Total quantity paid for	4,58,298

REVIEW BY SECTIONS.
PACHBADRA.
Results of clearances of
heaps.

The Kharwals, principally at the time of the estimation of their salt, and ultimately when the heaps are cleared, are paid for every maund of salt which the Department receives from them. The abstract of course only deals with the heaps cleared, and will not correspond in any way with the foregoing stock statement in which salt estimated, but neither sold nor cleared, is also included. The results of the clearance of heaps put up in 1895-96, but not opened in that year, cannot be known until the next year, or, it may be, in the years beyond that again.

The Assistant Commissioner makes the following remarks in his annual report on the subject of the stock and clearance statements :—

Remarks by Assistant Commissioner on stocks and clearances.

“During the year maunds 5,43,648 salt were manufactured and stored, and in addition maunds 1,66,537 were discovered in excess of original estimation in stores cleared during the year. Altogether maunds 7,10,185 were added to stock against maunds 11,09,214 in the previous year, when an unusually large quantity of salt was required to meet a temporarily, but largely increased, demand.”

“During the year stock were reduced by, maunds 6,08,114 sold, and issued free to the durbars, leaving a balance of maunds 2,95,629, which, with the excesses over estimation, which will appear when the stores are cleared, is amply sufficient to meet any demand we may reasonably expect during the next six or seven months, after which stocks can be easily replenished, and no scarcity need be feared.”

“As the quantity of salt manufactured and stored during the year is maunds 43,648 over the five lakhs of maunds, the Commissioner sanctioned to be extracted and stored during the year, it is necessary to explain that maunds 55,994 were extracted under the sanction for 1894-95, but, as the salt was not paid for, and was therefore not registered until April 1895, it appears in the accounts of the past year.”

“In my reports of the two previous years I had to write of the almost insurmountable difficulties I had to contend with to obtain sufficient saleable salt to meet current indents, and to set aside as stock for future issue. Last year I had no difficulty in storing in good time as much salt as was wanted. As the direct result of the attention which was given, and the efforts made, to secure a full supply of good salt for the future, by inducing the Kharwals to attend to, and set their pits, there was last year a larger number of pits full of good salt to select from them than we wanted. Taking the bulk of the salt extracted and stored, I may say that better salt in such quantity was never before in the tract. This is the opinion of the local traders, who backed their opinion by investing largely in the new salt, as our through-traffic returns show. Not only was there a large number of pits of good salt to select from, but labour also was plentiful, and the season for extracting salt good, as owing to the partial failure of the rains there was no excess of brine in the pits, and it was therefore comparatively

REVIEW BY SECTIONS.
PACHBADRA.

easy to commence extracting the salt at the close of October, and store all we wanted by the end of February, when dusty weather usually sets in, spoiling the appearance of any salt which may at the time be taken out of the pit for storage on the bank in heaps."

"Dusty weather and storms do practically no harm to stored salt, but stain and spoil the appearance of any salt just being taken out and stored. It is therefore right to limit the extraction and storage of salt from November to February. This should always be possible in a year of normal or light rainfall, but when the rains are heavy, or late, manufacture of salt cannot commence before December, the brine overlying the salt in the pits must be saturated before the salt can be extracted without loss, and when the rains are heavy or late, the brine remains weak until the winter is well advanced."

"Sixty-three pits were emptied last year, 2 in the Chota Sambra section of the tract, 27 in the Posali section, and 34 in the Hiragarh section. In the previous year salt was taken from 8 pits in Bara Sambra, 23 in Chota Sambra, 31 in Posali, and 40 in Hiragarh. No salt was taken last year in the Bara Sambra section of the tract as the salt in the few promising pits in it was not ripe. The outturn of the Hiragarh pits averaged maunds 17,000, and Posali pits maunds 10,000."

"Only two pits were emptied in Chota Sambra, and in number and quality this is insufficient to give a reliable average."

"The average outturn per pit for the whole tract was maunds 13,000, which is higher than the average outturn per pit in 1894-95 by 3,000 maunds, as the majority of the pits emptied last year were the best in the Hiragarh section, the most productive part of the tract. It may be noticed that the salt extracted last year was of from 18 months to 2 years growth, whereas the salt taken out in the previous year was of much longer growth. It is quite safe to assume that the average outturn of any given number of pits will be not less than 10,000 maunds provided that half the number are pits in the Hiragarh section, the other half being pits in Posali, Chota Sambra and Bara Sambra."

"Again last year the plan tried previously was continued of (1) allowing the Kharwals to store the contents of the pits on both banks (2) bringing up the salt from the pit edge on to the pit bank to be stacked in a permanent heap, (3) using the salt which forms around the edges of the pit, usually the most discoloured salt in the pit, as a bed for the stack, and (4) estimating the contents of the stack by cubic measurement. This plan gave satisfaction to all concerned. The old plan was:—the salt was brought up and stored in small heaplets on the pit bank, where it was measured by a graduated rod, and thereafter stacked in a single permanent heap. This was more costly to the Kharwal than the present method; and besides involved too much handling of the salt, which damaged its appearance by soiling it. The salt at the edges or "*punchi*" salt as it is called, was discarded, it is now used as a bed for the stack, and so saves a considerable portion of the best salt in the heap, which rolls down the sides from getting buried in the soft soil of the pit bank."

"Previous to last year, when salt was required, the plan was to direct the Kharwals to take out for inspection samples of from 1 to 5 maunds of salt. These samples were examined by the Assistant Commissioner, and the salt in the pit accepted or rejected. The samples were never fair representations, as

the Kharwals took care to bring out and manipulate a sample of the best salt in the pit. This year I had the Kharwals up, and explained to them that samples, of from 50 to 100 maunds, according to the size of the pit, must be taken out under responsible supervision for inspection, and that the balance of the salt in the pit would be accepted or rejected accordingly as the sample was good or bad salt. I carefully explained to them what kind of salt was wanted, and as they know exactly what quality of salt is in the pits, they would have but themselves to blame if they took out unfair samples. This plan worked most satisfactorily. I got all the salt we wanted, and of the best quality, and had not to reject a single one of the pits from which samples were produced for my inspection. It speaks well for the Kharwals as a body that they adapted themselves to a change which quite shuts out inferior pits. There were of course some malcontents, as there are sure to be in any given body of men who cannot get all they want."

"As the contents of the heaps of new salt were estimated by cubic measurement by a formula which ensured a large excess in the heap, no deficits appeared on clearance of the salt in the stores."

The Kharwals received during the past four years as payment for the salt taken from them the following sums, *viz.*—in 1892-93 Rs. 16,150, in 1893-94 Rs. 36,766, in 1894-95 Rs. 81,245, and in 1895-96 Rs. 44,387.

53. Excluding the two pits experimentally restored, one in Bara Sambra and the other in Chota Sambra, the following are details of the registered number of working pits, the number from which salt was taken during the past three years, and the balance of pits which at the close of the year contained our reserve of salt of all qualities:—

REVIEW BY SECTIONS.
PACHBADRA.

Details of working pits.

Section or tract.	Number of working pits on register.	Number of pits emptied.			Balance of pits from which no salt has been taken at close of 1895-96.
		1893-94.	1894-95.	1895-96.	
Bara Sambra	81	1	8	...	81
Chota Sambra	121	13	23	2	119
Posali	73	27	31	27	46
Hiragarh	138	26	40	34	104
Total	413	67	102	63	350

Mr. Buckley, the Assistant Commissioner, observes upon this statement as follows:—"53 of the 63 pits emptied last year (that is 26 in Hiragarh and 27 in Posali) are of the number which had been emptied and re-set with 'morali' in the two earlier years given in the table. Deducting the 63 pits emptied last year, and which of course at present contain no salt, and including the two experimentally restored pits, there are 352 pits, 82 in Bara Sambra, 120 in Chota Sambra, 46 in Posali, and 104 in Hiragarh, which contain our present reserve of unextracted salt. Were all the pits in good order we might estimate our reserve at 30 lakhs of maunds, but as many of the pits are in all stages of disrepair, and as some contain no salt we could in the present state of our trade possibly accept, it is safest to take 150 as the number of pits in the tract, which at the present time contain our reserve of marketable salt—salt which we could take for issue to the through-traffic and Banjarah traders, who demand coarse, clean, white salt, with a proportion

Remarks by Assistant Commissioner.

REVIEW BY SECTIONS.
PACHBADRA.

of largish crystals, and also for issue to the Jodhpur Darbár for sale in Marwar. Where the people buy by measure and not by weight, small grain and white salt is preferred. The 150 pits, I have set down as containing our present reserve of salt, contain, I estimate, 15 lakhs of maunds. This is not an excessive estimate. Next winter, when the 63 pits, from which salt was taken last year, will again have a crop of salt, our reserve of salt in the pits may safely be estimated at 20 lakhs, a reserve amply sufficient to meet any demand however emergent.

"It must be remembered that with the Banjarah trade dwindling, and with railway extension all round helping the competition of Sambhar and Baragara salts, we cannot look forward to issuing from this salt source more than five lakhs of maunds of salt annually. With this demand before us, and remembering, too, that an emptied pit can be got ready to yield a crop of salt within two years, we need have no anxiety for the future. Having given the subject the best of my time and attention during the past four years, and having examined the contents of every pit in the tract, we could I believe meet without a hitch, and without any great strain on our resources, treble the demand we may reasonably expect. There is I believe more good salt in the tract now, in the pits, and in the heaps stacked on their banks, than there has been for years. This is the opinion of the Pachbadra traders, who have been so intimately connected with the tract that their opinion is worth considering. My own opinion is that there is three times as much good salt in the tract now as there was when the rush for salt set in in 1893.

"This naturally is the result of the large number of pits emptied in 1893 and 1894, which have since been properly attended to, and of the heavy rains of those years which freshened up the brine springs and disinfected the emptied pits.

"The rains were a failure last year, and consequently the tract is in worse condition than at this time a year ago. Except in the upper section of Hiragarh, Posali and Chota Sambra, there is no moisture in the ground. In Bara Sambra, and the adjoining section of Chota Sambra, the pits are quite dry, showing how exhausted these sections of the tract are. In Hiragarh, Posali and the upper half of Chota Sambra, above the 'Mcrund' or clay belt, there is moisture in the pits, but none in the 'Morund' belt.

"So entirely is the tract, that is, the brine springs, dependent on local rainfall that another such year as the last will I believe throw the tract back into the state it was before the heavy rains of 1893.

"In an earlier section of this paragraph I have estimated the number of pits in fair to good order at about 200, including the 63 emptied last year, and the 2 experimental pits.

"All the pits emptied in 1893 and 1894 have been properly re-set with 'Morali,' and will give good results. More than this could not be done in those years, for, as explained in my reports, labour was scarce. Last year a distinct advance was made, for I induced the Kharwals to thoroughly clean out 17 of the pits which were in bad order. This cost the owners from 200 to 300 rupees per pit. These 17 pits are now as good as new, and as nine are in Hiragarh, and eight in the best half of Posali, we may look forward in 1897 to getting quite two lakhs of maunds of first class salt from them. Considering the large number of pits in bad order, 17 may not seem much; but

considering that for years the Kharwals have done nothing in this way, it is pleasing to record that a beginning has been made towards inducing the Kharwals to put their pits in good order. I see no reason why in a few years we should not have all the pits we are likely to need in perfect order.

REVIEW BY SECTIONS.
PACHBADRA.

"The renovation of the 17 pits represents an expenditure of not less than Rs. 4,000, and this too in what I may well call a famine year, when the Kharwals felt the stress of the prevailing scarcity. All the pits emptied during the year have been properly re-set and attended to. All this has of course given what seemed endless trouble, but the object in view was worth the attention given to it. The Kharwal is willing enough to do anything we require done to his pit: the difficulty is to induce him to do what is needed with the money he receives from us as payment for his salt when it is stacked and estimated by cubic measurement. He is improvident and thriftless, and will recklessly squander every rupee he can lay hands on. Knowing this, and knowing, too, that the Kharwal will borrow on ruinous terms (60 per cent. compound interest was the usual rate), I had the contents of the stacks of salt largely under-estimated with this object in view. The Kharwal was paid sufficient to cover his expenses for extracting and storing the salt and a handsome balance for himself, leaving, in the value of the excess of salt over the estimated quantity in the heap, sufficient security for any advances he needed to put his pit in proper order with. On this security the Kharwals can easily get funds for re-setting and repairing their pits at 12 per cent.

"All this, as I have said, gives endless trouble, for while the Kharwal thinks there is a rupee to spare in the value of the excess of salt in the heap there is nothing he will not do to get at that rupee. But there is no other way of forcing them to attend to their pits.

"The experimental pits will be emptied in the winter. I expect 10,000 maunds of good salt from the pit in Chota Sambra, but only about 3,000 maunds from the one in Bara Sambra, which, judging by its present appearance, is exhausted, and would have given little or no salt but for the heavy rain which fell in 1893 and 1894.

"The Kharwals have again behaved well as a body, and have given no trouble which was not settled. Formerly our plan of estimating the salt we took from them aimed at providing an excess of 25 per cent. to be paid for when the heap was cleared. My plan secures a larger excess, and this the Kharwals have submitted to, knowing why it was done. Last year I had some trouble with the owners of pits which contained inferior salt, which they wished us to take, and when they failed they naturally showed discontent, for in some cases the bad pits were all they owned. Everything that was possible was done to help the poorer Kharwals, but considering that there are 413 pits on the register, that we can take only about 50 to supply our annual requirements, that we must take only the very best salt in the tract, that the owners of 350 pits must each year be denied, that they are ignorant people and poor because they are improvident, the wonder to me is not that they showed discontent, but that they do not get more clamorous. I got them during the year under report to re-set their pits, to attend to them, and to renovate 17, which I have said could not have cost less than Rs. 4,000, and I am glad to be able to report that as a body they behaved well."

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REVIEW BY SECTIONS. PACHBADRA.

Rainfall.

The rainfall at Pachbadra in 1895-96 was only 10·09 inches compared with 18·48 inches in 1892-93, 48·41 inches in 1893-94, and 22·62 inches in 1894-95, and it is very necessary for the good of the tract that the next rainy season should be more favourable than that of 1895-96 has been.

Establishment in the Luni salt tract.

54. In the year under report no change took place in the strength of the establishment maintained in the Luni salt tract for the protection of the salt revenue. It consists as before of one Inspector, three Kotgashts, five Jamadars, and forty peons, one Hospital Assistant, one Compounder, one Bhistie, and one Sweeper.

Issue of free salt to inhabitants of the Luni salt tract.

The charges for establishment came to Rs. 6,445 compared with Rs. 6,294 in the previous year, an increase of Rs. 151 owing to differences between the number of men going on leave in the two years; and the contingent charges amounted to Rs. 725 against 513 in 1894-95, owing chiefly to increased payments, as travelling allowance to petty officers and peons transferred. Between the 5th and 25th of May maunds 5,236 of free salt were issued to 34,908 persons living in 38 villages within the tract at the rate of six seers per person. This distribution was personally conducted by the Inspector in charge. Mr. Hollingberry, Superintendent from Pachbadra, during the year made a thorough examination of the tract, and the salt deposits along the Luni and Mithi rivers, and in the Runn, the result being completely satisfactory.

Examination of the tract by Mr. Hollingberry.

FALODI.

Receipts, charges and net revenue.

55. The statement contained in this paragraph shows the realizations, the fixed and contingent charges, and the net revenue derived from the sale of salt at Falodi for the past four years. No duty paid salt has been sold at Falodi for the past three years, and, as soon as the stock of salt in hand is disposed of, the source will be closed, and the establishment withdrawn as directed by the Government of India at the recommendation of the Finance Committee and the Commissioner of Northern India Salt Revenue:—

Year.	Gross realizations.				Charges.			Net revenue.	
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1892-93	...	7,307	2,848	244	10,399	4,906	8,638	13,544	—3,145
1893-94	...	...	2,813	...	2,813	1,098	6,571	7,669	—4,856
1894-95	...	...	2,025	...	2,025	1,205	238	1,443	+ 582
1895-96	...	...	1,986	...	1,986	1,564	244	1,808	+ 178

The proceeds derived from the sale of salt (Rs. 1,986) exceeded the fixed and contingent expenditure (Rs. 1,808) by Rs. 178. The charges were more than in 1894-95 owing to a higher grade Inspector having been in charge during the whole of 1895-96.

Stock and issues.

The quantity of salt in hand on the 1st of April 1895, including excesses discovered on clearance of heaps, was maunds 1,11,908, the sales during the year were maunds 10,591, and the stock balance on the 31st of March 1896 was maunds 1,01,317.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

56. The following summary exhibits, as in previous years, the financial results for the year of the lease from His Highness the Mahārāja of Jodhpur of the Didwana, Pachbadra and Falodi salt sources. Article XI of the Salt Agreement with the Mārwar Darbār provides that in the event of the total realizations from the sale of salt at these leased works exceeding in any year the total charges properly debitable against them, one half of the excess shall be paid to the Darbār. It is therefore necessary to print this summary. The net excess of charges on this account amounts in 1895-96 to Rs. 5,88,722.

REVIEW BY SECTIONS.

RAJPUTANA SALT SOURCES

Summary of result for the year of lease of the Mārwar salt sources.

Receipts.						Rs.
By sale of 3,64,678 maunds of salt at	Didwana	...	...	...	...	22,792
" 5,97,114 "	" Pachbadra	...	...	...	...	55,980
" 10,591 "	" Falodi	...	...	...	...	1,986
						<u>80,758</u>
						9,72,383

Charges.						Rs.
To fixed and contingent charges excluding treaty payments	{	Didwana	...	54,525		
		Pachbadra	...	1,12,147		
		Falodi...	...	1,808		
Liabilities under Article VI of the agreement	...	...	...	3,76,000		
" " " X " "	...	...	...	1,25,000		
						<u>6,69,480</u>
						Total ...
Net debit balance	...	...	...	5,88,722		

57. Next in order follows the usual statement showing for all the Rājputāna salt sources combined the expenditure reckoned against selling price on the system laid down in resolution No. 326 of the 17th January 1882 in the Department of Finance and Commerce, and the total realizations connected therewith from the 1st of April 1882 to the 31st March 1896:—

Mode of reckoning selling price explained.

1	2	3	4	5	6	7	8	9	10	11
Name of source.	Manufacture, storage and supervision.	Rent of sources and royalty on sales.	Despatching charges on through-traffic and agency salt, and commission to salt agents.	Total.	Quantity of salt produced less ascertained wastage and free issues to darbārs.	Average cost per maund of saleable stock as per column 6.	Total quantity sold.	Total price realized including miscellaneous charges.	Average price realized.	Profit or loss per maund.
	Rs.	Rs.	Rs.	Rs.	Mds.	Rs. a. p.	Mds.	Rs.	Rs. a. p.	Rs. a. p.
Sambhar	28,46,742	83,14,532	4,11,911	1,15,73,185	5,89,07,901	0 3 1·72	5,25,95,948	1,35,88,864	0 4 1·61	+0 0 11·89
Didwana	1,61,627	8,51,317	...	10,12,944	59,56,529	0 2 8·65	55,18,791	5,93,092	0 1 8·63	—0 1 0·02
Pachbadra	5,87,358	11,05,386	83,222	17,75,966	86,54,148	0 3 3·40	83,58,519	9,86,003	0 1 10·65	—0 1 4·75
Falodi	22,497	45,329	...	67,826	3,97,311	0 2 8·77	2,95,994	41,347	0 2 2·82	—0 0 5·95
Luni	...	12,000	...	12,000	1,645	7 4 8·61	1,645	359	0 3 5·90	—7 1 2·71
Total Marwar,	7,71,482	20,14,032	83,222	28,68,736	1,50,09,633	0 3 0·69	1,41,74,949	16,20,801	0 1 9·95	—0 1 2·74
Grand Total	36,18,224	1,03,28,564	4,95,133	1,44,41,921	7,39,17,534	0 3 1·51	6,67,70,897	1,52,09,665	0 3 7·73	+0 0 6·22

Note —The figures in column 3 represent—

- (1) In the case of Sambhar, the total treaty payments for the first eight years at the rate of Rs. 5,50,000 per annum plus the amount of royalty actually paid, and the amount for each of the remaining six years of the rateable share calculated on sales of the fixed sum of Rs. 5,00,000 now chargeable against the selling price for the whole of the Rājputāna sources under the orders of Government conveyed in letter No. 5441, dated 22nd November 1890.
- (2) In the case of Didwana and Pachbadra, the rateable shares for the first eight years calculated on the sales of the sum of Rs. 1,70,000 chargeable against selling price under the orders of Government conveyed in letter No. 2051 dated 9th July 1884, and rateable shares for the remaining six years of the fixed sum of Rs. 5,00,000 above referred to.
- (3) In the case of Falodi and Luni, the rents Rs. 6,000 fixed by the Jodhpur salt agreement for the first eight years, and in the case of Falodi for the remaining six years, the rateable share of the sum of Rs. 5,00,000. No sales are now made from Luni.

Separately the Sambhar Lake has produced salt for these fourteen years at an average cost, rent, royalty, and all other charges included, of 3 annas 1·72 pies per maund, and has sold it at an average cost of 4 annas 1·61 pies, realizing a profit of 11·89 pies per maund. On the same principle of calculation

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REVIEW BY SECTIONS. RAJPUTANA SALT SOURCES.

Expenditure to be recouped from price and the total price realized.

the other three sources have worked at a loss of 1 anna 2·74 pies per maund. But for all the sources combined there is a net profit of 6·22 pies per maund, or of Rs. 7,67,744 for the entire period or an average of Rs. 54,839 per annum.

58. Finally the statement showing the total expenditure which must be recouped from selling price, and the total sale price realizations from the year 1870-71 (the year in which the Sambhar Lake was leased) to the end of 1895-96, which was first printed in the Annual Report for 1889-90, is republished complete to the end of this year. The treaty and royalty payments, included in the total charges in column 3 of the statement, have been calculated in the way indicated in the notes at the foot of the preceding form :—

Year.	Opening stock.	Total charges.	Total realizations.	Stock at close of the year.	Value of stock at the average selling rate from 1st April 1870 to close of the year.	Excess of realizations over charges.	Profit or loss.
1	2	3	4	5	6	7	8
	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Rs.
1870-71	19,73,044	5,92,287	7,78,682	31,70,367	19,81,479	+ 1,86,395	+21,67,874
1871-72	31,70,367	11,80,747	14,37,738	32,05,272	19,40,358	+ 2,56,991	+21,97,349
1872-73	32,05,272	17,71,801	23,20,122	34,88,935	21,94,576	+ 5,48,321	+27,42,897
1873-74	34,88,935	23,72,631	30,83,191	42,82,742	27,27,348	+ 7,10,560	+34,37,908
1874-75	42,82,742	29,89,790	37,84,376	50,57,097	32,38,386	+ 7,94,586	+40,32,972
1875-76	50,57,097	35,91,405	47,13,995	56,52,887	35,53,664	+11,22,590	+46,76,254
1876-77	56,52,887	42,10,708	55,86,651	38,84,187	23,43,055	+13,75,943	+37,18,998
1877-78	38,84,187	51,80,222	69,57,295	72,38,211	41,87,173	+17,77,073	+59,64,246
1878-79	72,38,211	62,92,371	82,78,191	88,82,308	48,89,433	+19,85,820	+68,75,253
1879-80	88,82,308	73,31,252	95,15,317	56,51,885	28,02,393	+21,84,065	+49,86,458
1880-81	56,51,885	83,99,820	1,07,48,389	56,65,779	26,39,309	+23,43,569	+49,82,878
1881-82	56,65,779	97,81,906	1,21,38,603	46,43,714	20,31,383	+23,56,697	+43,88,080
1882-83	46,43,714	1,10,65,262	1,35,48,737	56,22,995	23,57,558	+24,83,475	+48,41,033
1883-84	56,22,995	1,24,36,516	1,49,33,277	88,11,927	35,78,927	+24,96,761	+60,75,688
1884-85	88,11,927	1,35,74,147	1,59,58,268	36,70,276	13,98,719	+23,84,121	+37,82,840
1885-86	36,70,276	1,44,82,167	1,65,43,996	29,54,661	10,90,147	+20,61,829	+31,51,976
1886-87	29,54,661	1,57,99,028	1,77,52,305	56,55,901	20,19,628	+19,53,277	+39,72,905
1887-88	56,55,901	1,70,30,233	1,87,99,469	59,18,395	20,43,368	+17,69,236	+38,12,624
1888-89	59,18,395	1,83,23,291	1,98,86,690	87,52,226	29,43,392	+15,63,399	+45,06,791
1889-90	87,52,226	1,95,42,362	2,09,80,918	67,84,343	22,23,992	+14,38,556	+36,02,548
1890-91	67,84,343	2,08,53,097	2,20,75,111	83,55,161	26,65,383	+17,22,014	+43,87,397
1891-92	83,55,161	2,11,37,365	2,29,61,788	73,89,554	22,84,219	+13,24,423	+41,08,642
1892-93	73,89,554	2,17,73,047	2,39,37,504	13,97,453	4,17,562	+21,64,457	+25,82,019
1893-94	13,97,453	2,25,35,798	2,50,74,837	20,86,313	6,18,254	+25,39,039	+31,57,293
1894-95	20,86,313	2,34,14,356	2,63,18,324	53,74,823	15,73,535	+29,03,968	+44,77,503
1895-96	53,74,823	2,42,23,827	2,73,48,268	71,46,637	20,66,569	+31,24,441	+51,91,010

The total receipts for the entire period (Rs. 2,73,48,268) exceed the total charges (Rs. 2,42,23,827) by Rs. 31,24,441, and the value of the salt in hand (maunds 71,46,637) at the average selling price of the past twenty-six years, amounts to Rs. 20,66,569, the total gain in money and stock being Rs. 51,91,010. Deducting the value at present rate of the 17½ lakhs of maunds of Sambhar salt received from the Darbárs when the Sambhar Lake was leased, and which would have to be returned free of cost if the lease were terminated, the net credit balance remaining is Rs. 47,59,760.

INTERNAL BRANCH. Gross realizations, charges and net revenue.

59. The gross realizations, the fixed and contingent charges, and the net financial result of the operations in the Internal Branch of the Department, which includes the Panjáb, the North-Western Provinces and Oudh, the Patna and Bhagulpur Divisions of Bengal and Calcutta, are shown in the following table for the year under report and the three preceding years :—

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

Year.	Gross realizations.					Charges			Net revenue.
	Excise duty on salt.	License fees.	Fees realized on clearance of sitta.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1892-93	1,83,702	57,109	2,285	133	2,43,229	1,47,226	35,574	1,82,800	+ 60,429
1893-94	1,39,943	58,184	2,992	301	2,01,420	1,43,053	34,914	1,77,967	+ 23,453
1894-95	1,37,832	62,073	4,926	590	2,05,421	1,29,098	31,660	1,60,758	+ 44,663
1895-96	1,80,064	71,724	5,658	393	2,57,839	1,34,477	33,141	1,67,618	+ 90,221

REVIEW BY SECTIONS.
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The gross realizations are the largest yet recorded in the history of the Internal Branch, and exceed those of 1894-95 by Rs. 52,418. The income derived from excise duty is more by Rs. 42,232, and that obtained from license fees more by Rs. 9,651. The fees charged on the clearance of sitta yielded Rs. 732 more than in 1894-95. Miscellaneous items of revenue yielded less by Rs. 197. In 1894-95 the sale proceeds of condemned tents swelled these miscellaneous collections.

Gross realizations largest on record.

The charges show an increase of Rs. 6,860. In fixed charges the increase amounts to Rs. 5,379, and in contingencies to Rs. 1,481. The following notes will explain in detail the causes of these increases in the fixed and contingent expenditure:—

Increase in fixed

Fixed charges.—Increases. (1) Pay of Assistant Commissioners Rs. 3,146, due to an officer of the highest grade having been in charge of the Upper Division during the whole of 1895-96, while in 1894-95 a junior officer was in charge during most of the time. (2) Exchange compensation allowance Rs. 245, due to fluctuation in the rate, and to a Senior Assistant Commissioner who enjoyed the allowance being in charge of the Upper Division during the whole of 1895-96. (3) Superintendents and Assistant Superintendents Rs. 2,361, owing to an officer of a higher grade having been posted to the Upper Division, to officers having drawn their usual annual increments, and to an Assistant Superintendent having been in the Ajmere-Merwara Circle for the whole of 1895-96. (4) Inspectors, Kotgashts, and Jamadars Rs. 285, owing to Inspectors of higher grades being employed in the Division during the past year. *Decreases.*—(1) English and Vernacular clerks Rs. 124, owing to more vacancies being left unfilled during the year. (2) Servants and guards Rs. 534, because leave vacancies were not filled so often during the year. *Contingencies.—Increases* (1) travelling allowances Rs. 1,840, because officers and establishment were on tour for longer periods than in 1894-95. (2) Conveyance of tents and records Rs. 81, for the same reason. (3) Repairs of tents Rs. 62, because more extensive repairs were necessary, owing to the tents being older and more worn. (4) Service postage charges Rs. 163, owing to the opening of a larger number of refineries. (5) Stationery charges Rs. 6. (6) Miscellaneous, Rs. 50, made up of petty fluctuations among a number of minor and unimportant items of expenditure. (7) Refunds Rs. 299, due to the North-West Soap Factory having done a larger business, used more salt, and obtained larger refunds of salt duty in 1895-96. *Decreases.*—(1) House-rent Rs. 13. (2) Hot weather charges Rs. 6. (3) Telegram charges, Rs. 12. (4) Rewards and half fines Rs. 989, due to decrease in the number of seizures of illicit salt made in the Lower Division. The revenue exceeds the expenditure by Rs. 90,221. In 1894-95 the surplus of revenue over expenditure was Rs. 44,663; in 1893-94 Rs. 23,453; and in 1892-93 Rs. 60,429.

and contingent charges explained.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. Last year was therefore altogether a very favourable one for INTERNAL BRANCH. Internal Branch operations.

Issue of licenses.

60. The following statement shows the number of licenses of all kinds (including the duplicates of those lost or destroyed) issued for the manufacture of saltpetre, both refined and crude, khari, russi and sujji and the fees realized during the past four years :—

Year.	Saltpetre refineries.		Crude salt-petre.		Khari.		Sujji.		Russi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1892-93 ...	544	27,200	45,040	22,687	2,266	4,056	1,349	2,690	239	476	49,438	57,109
1893-94 ...	538	26,900	47,745	24,679	6,079	4,070	1,080	2,155	190	380	55,632	58,184
1894-95 ...	569	28,337	47,180	26,165	5,594	4,653	1,244	2,483	219	438	54,806	62,073
1895-96 ...	620	30,888	53,952	33,302	6,086	5,272	869	1,738	262	524	61,789	71,724

Variations in number of licenses.

Compared with 1894-95, refinery licenses show an increase in number of 51, and in fees collected of Rs. 2,551 ; crude saltpetre licenses have increased by 6,772, and their fees by Rs. 7,137 ; and khari licenses by 492 and the fees realized on them by Rs. 622. In sujji licenses there is a decrease of 375, and in fees of Rs. 745. In russi licenses there is an increase of 43 in the number issued, and of Rs. 86 in the fees realized. Going further into details in connection with the licenses issued for each substance, the following is an analysis of the subject, province by province :— (1) *Panjab*.—In 1894-95, refinery licenses 41, and crude saltpetre licenses 1,526. In 1895-96 refinery licenses 44, and crude saltpetre licenses 2,020. Increase in refineries 3, and in crude works 494, owing chiefly to better weather for manufacture during the year. (2) *The North-West Provinces and Oudh*.—In 1894-95 refineries 128, and 154 in 1895-96 ; increase 26. Crude saltpetre works 6,648 in 1894-95, and 9,239 in 1895-96 ; increase 2,591. Khari works 345 in 1894-95 and 402 in 1895-96 ; increase 57. All these increases have been caused chiefly by more favourable weather for manufacture. (3) *Patna Division*.—Refineries 369 in 1894-95, and 387 in 1895-96 ; increase 18. Crude saltpetre works, 37,041 in 1894-95, and 40,551 in 1895-96 ; increase 3,510. Khari 5,247 licenses in 1894-95, and 5,678 in 1895-96 ; increase 431. All these increases too were due to the same cause that operated in the North-Western Provinces, Oudh and the Punjab. (4) *Bhagulpur Division*.—Refineries 20 in 1894-95, and 21 in 1895-96 ; increase 1. Crude saltpetre works 1,902 in 1894-95, and 2,044 in 1895-96 ; increase 142, caused in both cases as in the previous instances. In the issue of khari licenses there was an increase of 4, which calls for no explanation. (5) *Calcutta*.—Here there was no difference in the number of refinery licenses taken out. The industries which the Internal Branch controls and supervises were everywhere in a more healthy and active condition than in 1894-95.

Prices were on the whole good, and the year, owing to its dryness, was an extraordinarily favourable one for both refined and crude saltpetre, and for khari manufacture.

Outturn of saltpetre refineries.

61. This statement shows the number of refineries at work in the Internal Branch and the operations conducted in them for the past four years :—

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

Year.				Number of refineries.	Quantity of crude saltpetre dissolved.	Quantity of refined saltpetre produced.	Total quantity of salt educed.
					Maunds.	Maunds.	Maunds.
1892-93	...	...	...	546	12,94,357	8,02,945	1,11,732
1893-94	...	...	...	540	10,05,191	5,90,814	85,748
1894-95	...	...	...	575	12,24,090	7,26,287	1,14,534
1895-96	...	...	...	611	15,99,156	9,28,199	1,56,301

REVIEW BY SECTIONS.
INTERNAL BRANCH.

The working refineries, which were 35 more in 1894-95 than in 1893-94, increased once more this year by 36. More crude saltpetre by maunds 3,75,066 was dissolved, and the outturn of refined saltpetre increased by as nearly as possible two lakhs of maunds, or from 7,26,287 to maunds 9,28,199, the increase upon 1893-94 being no less than maunds 3,37,385. The outturn of saltpetre, salt too, has increased in proportion to, and indeed, in greater proportion than, that of refined saltpetre, which is a very satisfactory feature in the year's operations. The yield of salt was in 1894-95 maunds 1,14,534 upon maunds 12,24,090 of crude saltpetre dealt with, or 9·36 per cent. Last year it was maunds 1,56,301 upon maunds 15,99,156 of crude saltpetre used in refineries, or 9·77 per cent.

62. Details of the working of the refineries in the Panjáb, the North-Western Provinces and Oudh, the Patna and the Bhagulpur Divisions, and in Calcutta, are given separately in the following abstract for the past two years:—

Details of working of refineries by Provinces.

					1894-95.	1895-96.
<i>Panjáb.</i>						
Refineries at work	...	...	No.	...	37	40
Crude saltpetre dissolved in refineries	...	...	Mds.	...	1,81,580	2,12,485
Outturn of refined saltpetre	...	...	"	...	61,603	74,163
Sitta educed	...	...	"	...	43,213	50,406
Percentage of refined saltpetre produced on crude dissolved	...	...	"	...	33·92	34·90
Ditto sitta educed on crude dissolved	...	...	"	...	23·80	23·72
<i>North-Western Provinces and Oudh.</i>						
Refineries working	...	...	No.	...	128	150
Crude saltpetre dissolved	...	...	Mds.	...	2,68,888	5,26,869
Refined saltpetre produced	...	...	"	...	1,45,172	2,73,810
Salt educed	...	...	"	...	41,719	76,081
Percentage of refined saltpetre on crude dissolved	...	...	"	...	53·98	51·97
Ditto salt on crude dissolved, excluding crude saltpetre in sitta refineries.	...	...	"	...	15·74	14·54
Quantity of sitta produced on dissolving crude saltpetre in sitta refineries	...	...	Mds.	...	6,280	11,198
<i>Patna Division.</i>						
Refineries working	...	...	No.	...	377	387
Crude saltpetre dissolved	...	...	Mds.	...	4,96,030	5,73,898
Refined saltpetre produced	...	...	"	...	2,99,342	3,57,719
Salt educed	...	...	"	...	17,747	21,149
Percentage of refined saltpetre on crude dissolved	...	...	"	...	60·34	62·33
Ditto salt ditto ditto	...	...	"	...	3·58	3·69
<i>Bhagulpur Division.</i>						
Refineries working	...	...	No.	...	20	21
Crude saltpetre dissolved	...	...	Mds.	...	30,887	42,319
Refined saltpetre produced	...	...	"	...	19,406	25,070
Salt educed	...	...	"	...	729	878
Percentage of refined saltpetre on crude dissolved	...	...	"	...	62·33	59·24
Ditto salt do. do.	...	...	"	...	2·36	2·07
<i>Calcutta.</i>						
Refineries working	...	...	No.	...	13	13
Crude and Kuttia saltpetre purified	...	...	Mds.	...	2,46,705	2,43,595
Refined saltpetre produced	...	...	"	...	2,00,764	1,97,437
Salt pure and impure educed	...	...	"	...	26,745	22,418
Percentage of refined saltpetre obtained	...	...	"	...	81·38	81·05
Ditto salt educed	...	...	"	...	10·84	9·20

The Calcutta refiners have again this year given no trouble.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS.
INTERNAL BRANCH.

Saltpetre salt excised, and
sitta and salt destroyed.

63. The statement that follows next shows for the whole of the Internal Branch the quantity of saltpetre salt excised, and of sitta and salt destroyed during the past four years. It also shows the quantity of salt remaining in bond, unexcised or destroyed, at the end of each year :—

Year.	Salt excised.	Sitta and salt destroyed.		Salt in bond.
		Sitta.	Salt.	
		Maunds.	Maunds.	
1892-93	73,481	81,153	5,087	7,431
1893-94	55,977	56,718	6,327	14,688
1894-95	55,133	62,990	12,991	28,104
1895-96	72,025	76,966	16,919	57,779

The figures in this statement are satisfactory. The chief object of the Internal Branch is to prevent the illicit manufacture of salt in licensed factories and in salt tracts, and its smuggling out of refineries, at the same time taking special care that there is no unnecessary interference with the important industry of saltpetre manufacture. This statement shows that the interests of Government were well looked after in refineries. Compared with the preceding year there was not only an increase from maunds 55,133 to maunds 72,025 in the quantity of salt excised ; there were also the following other increases, viz : maunds 12,976 in the quantity of sitta destroyed ; maunds 3,928 in the quantity of salt destroyed for which no sale could be found ; and maunds 29,675 in the quantity of salt that remained in bond unexcised, at the close of the year. Great attention was also paid during the year to the other point mentioned—that is to the avoidance of all unnecessary obstruction to saltpetre manufacture.

Sitta passed out of refineries for industrial purposes.

Maunds 3,530 of sitta, or impure salt, were passed out on payment of a fee of 8 annas a maund in the North-Western Provinces during the year, and maunds 7,800 in the Panjáb against maunds 2,594, and 7,257, in the North-Western Provinces and the Panjáb, respectively, in the previous year. The total quantity in both years is comparatively insignificant. The substance continues to be used for the most part for industrial purposes, but it was reported during the year that sitta is also now coming into use in the neighbourhood of Agra for the curing or salting of beef for export to Burma. This matter is under inquiry and next year we shall possess accurate and trustworthy information about it.

Imports into and exports from Calcutta of refined saltpetre.

64. The following statements furnish the usual statistics of the refined saltpetre trade, the first showing the total imports into, and exports from, Calcutta, and the second the imports into Calcutta by provinces. Both statements show that the business done has considerably improved again this year :—

	Imports				Exports.			
	1892-93.	1893-94.	1894-95.	1895-96.	1892-93.	1893-94.	1894-95.	1895-96.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
By East Indian Railway.	6,55,628	5,05,856	5,62,077	7,33,107	8,037	12,922	7,965	4,897
„ Eastern Bengal Railway.	20	...	...	...	491	1,295	2,034	1,764
„ Boat ...	1,939	395	670	632	2,576	1,904	4,084	1,184
„ Inland steamer.	10	614	1,320	2,425	575	407	814	661
„ Sea ...	...	...	1,741	313	6,01,988	4,38,880	4,79,842	5,72,607
Total ...	6,57,597	5,06,865	5,65,808	7,36,477	6,13,666	4,55,424	4,94,739	5,81,113

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

	1892-93.	1893-94.	1894-95.	1895-96.
	Mds.)	Mds.	Mds.	Mds.
From Behar ...	4,38,932	3,43,173	3,76,254	4,16,674
„ North-Western Provinces and Oudh ...	1,62,177	1,23,375	1,35,119	2,54,465
„ Panjáb ...	55,682	39,591	50,995	63,635
„ Bengal ...	69	40	164	...
„ Rájputána and Central India ...	737	686	1,535	1,390
„ Madras ...	...	...	1,740	...
„ Bombay ...	...	...	...	313
„ Foreign ports ...	...	...	1	...
Total ...	6,57,597	5,06,865	5,65,808	7,36,477

REVIEW BY SECTIONS.
INTERNAL BRANCH.

65. An account of the refund of salt duty given to the North-West Soap Company at Meerut on the salt used in the manufacture of soap in 1895-96 and the three previous years is shown in the following statement :—

Issue of duty free salt to North-West Soap Company.

Year.	Quantity of soap produced.	Salt consumed in the manufacture of soap.					Refund of duty.	
		Opening balance of salt.	Quantity of salt received into store.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a.
1892-93 ...	10,394 38	61 24	765 5	826 29	763 11	63 18	753 5	1,882 13
1893-94 ...	8,800 27	63 18	657 26	721 4	649 19	71 25	659 2	1,647 10
1894-95 ...	10,299 10	71 25	599 13	670 38	670 38	...	645 30	1,614 6
1895-96 ...	12,858 25	...	770 7	770 7	770 7	...	765 6	1,912 14

The total quantity of soap produced in 1895-96 was maunds 12,859, or more than in 1894-95 by maunds 2,560, and the quantity of salt expended was more by 100 maunds. The percentage of salt expended on soap produced was 6·51 in 1894-95, and 5·99 in 1895-96. The Assistant Commissioner, who visited the works frequently during the year, reports that the arrangements in the factory for the safe custody of the salt used continue to be satisfactory, and that the rules for the protection and use of the salt are all properly observed. The amount of duty refunded last year was Rs. 1,913 against Rs. 1,614 in the year before. Salt free of duty, or upon which the duty was refunded, was used nowhere else, and for no other industrial purpose in the Upper Provinces during the year, but from the 1st of April 1896 the firm of Messrs Schröder, Smidt and Company of Cawnpore and Dinapur, hide merchants, are being allowed a refund on the salt used in their factories in salting skins and hides for export to Europe.

66. The following statement, which is inserted at the request of the Government of Bengal, shows the quantity of salt excised by the Northern India Salt Department and sent by railway into the Lower Provinces during the past three years :—

Salt taxed by the Northern India Salt Revenue Department imported into the Lower Provinces of Bengal by railway.

		Into Calcutta.	Into Bengal.	Into Behar.	Total.
		Mds.	Mds.	Mds.	Mds.
From North Western Provinces and Oudh.	1893-94	1,216	1	3,333	4,550
	1894-95	150	416	2,114	2,680
	1895-96	2,193	73	3,487	5,753
„ Panjáb ...	1893-94	704	...	97,296	98,000
	1894-95	387	...	68,433	68,820
	1895-96	496	...	78,574	79,070
„ Rájputána ...	1893-94	186	...	...	186
	1894-95	...	...	157	157
	1895-96	...	...	...	...
„ Central Provinces	1893-94	...	2,663	10	2,673
	1894-95	...	5,002	...	5,002
	1895-96	...	3,156	...	3,156
„ Bombay Port ...	1893-94	...	...	8	8
	1894-95	...	...	...	...
	1895-96	...	...	1,426	1,426
Total	1893-94	2,106	2,664	1,00,647	1,05,417
	1894-95	537	5,418	70,704	76,659
	1895-96	2,689	3,229	83,487	89,405

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. INTERNAL BRANCH.

Imports and exports of salt between Nepal and Thibet, and the North-Western Provinces and Oudh.

67. The statement contained in this paragraph furnishes particulars for the past two years of the imports and exports of salt between Thibet and Nepal and British territory along the frontier of the North-Western Provinces and Oudh. The imports into British territory were more by maunds 5,774, and the exports out of British territory were also more by maunds 6,290 than in 1894-95 :—

	1894-95.		1895-96.	
	Imports.	Exports.	Imports.	Exports.
	Mds.	Mds.	Mds.	Mds.
Almora	8,399	2,697	14,714	2,798
Garhwál	12,101	...	13,347	...
Nilangh Pass <i>via</i> Dehra Dún	5,050	...	3,319	...
Pilibhit	56	4,376	...	5,105
Kheri	...	6,179	...	6,492
Bahraich	...	4,381	...	9,081
Gonda	...	5,756	...	5,554
Basti	...	10,540	...	13,146
Gorakhpur	...	11,913	...	9,956
Total	25,606	45,842	31,380	52,132

PRICES OF SALT.

Prices of salt in the principal markets of Upper India.

68. The accompanying statement is an abstract of the wholesale prices of salt for the past two years in the chief markets of Northern India. The rates for the North Western Provinces are for Sambhar salt, and are obtained from Departmental returns. Those for Behar are for Liverpool salt, and are also obtained from Departmental returns. The rates for the Panjáb are for Rock salt, and for the Central Provinces for salt from Bombay, and are those published by the *Gazette of India*. Eastern salt from Calcutta was somewhat cheaper generally in Behar than it was in the preceding year. Elsewhere there was no substantial difference between the prices in the two years :—

					Wholesale rate per maund.	
					1895.	1896.
					Rs. a. p.	Rs. a. p.
<i>Behar.</i>						
Patna	...	...	...	...	3 9 0	3 6 0
Sáran (Chapra)	...	...	...	...	3 10 3	3 11 6
Muzaffarpur	...	...	...	...	3 9 0	3 6 9
Champárun (Motihári)	...	...	...	...	3 10 0	3 8 0
Buxár	...	...	...	...	3 8 6	3 7 0
Durbhanga	...	...	...	...	3 6 9	3 5 0
<i>North-Western Provinces and Oudh.</i>						
Agra	...	...	...	...	3 2 6	3 3 6
Cawnpore	...	...	...	...	3 4 6	3 3 0
Allahabad	...	...	...	...	3 9 0	3 9 0
Benares	...	...	...	...	3 7 0	3 7 0
Lucknow	...	...	...	...	3 6 6	3 5 4
Fyzabad	...	...	...	...	3 6 6	3 7 8
Bareilly	...	...	...	...	3 7 0	3 6 8
Meerut	...	...	...	...	3 6 6	3 6 0
<i>Panjáb.</i>						
Lahore	...	...	...	...	3 4 3	3 2 2
Amritsar	...	...	...	...	3 5 4	3 5 4
Ludhiána	...	...	...	...	3 2 3	3 1 3
Multán	...	...	...	...	3 4 9	3 4 3
Rawalpindi	...	...	...	...	3 0 9	2 15 0
Umbálla	...	...	...	...	3 2 2	3 2 2
Ferozepur	...	...	...	...	3 3 2	3 4 3
Jullundhar	...	...	...	...	3 1 3	3 2 2
Jhelum	...	...	...	...	2 14 8	2 13 8
Sháhpur	...	...	...	...	3 1 3	3 1 3
<i>Central Provinces.</i>						
Jubbulpore	...	...	...	...	4 5 2	4 2 6
Nagpur	...	...	...	...	3 15 3	4 0 9
Saugor	...	...	...	...	4 6 2	4 6 2
Nimár	...	...	...	...	3 9 2	3 8 3
Hoshangabad	...	...	...	...	4 3 4	4 3 4

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

69. Full details by divisions of the number of persons arrested for offences against the salt laws, the number discharged by the Department after inquiry, the number prosecuted, and the result of the prosecutions, will be found in appendix IV of this report. The following is an abstract of the appendix for the past two years :—

PENAL ACTION OF THE DEPARTMENT.

Arrests for breaches of the salt laws.

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1894-95 ...	1,445	885	560	39	520	93·02
1895-96 ...	1,934	1,356	578	18	558	96·87

The total number of persons concerned is more than in the preceding year by 489, and the number of persons discharged after inquiry is more by 471. The number sent up for trial is more by 18, the number acquitted by Magistrates is less by 21, and the convictions are more by 38, or 520 persons in 1894-95, and 558 in 1895-96. There was one pending case at the end of 1895-96. The percentage of convictions on committals is satisfactory, having increased from 93·02 in 1894-95 to the remarkably good percentage of 96·87 in the year just ended.

In the Panjáb Mines the cases that came under inquiry increased from 219 to 706, or by 487, the whole of this increase being due to greater care in registering those cases in which passengers at the Attock railway bridge were found in possession of small quantities of Kohat salt below one seer, often only a phittack or two, intended for personal use. In these cases the possessors were not arrested, or even detained, but proceeded on their journey, without molestation, by the same train. At the Sultánpur salt works the arrests during the year fell from three to one. At Sambhar they increased from 18 to 22, owing to the year being dry, and to the temptation to steal salt being greater, because of the more extensive formations of salt around the extensive shores of the lake. At Didwana there were no arrests in either year, neither were there any at Falodi. At Pachbadra the arrests increased from 15 to 23, the increase having occurred in the Luni salt tract, which was again very dry this year, and where the poor people suffered great distress from the high price of grain. In the Internal Branch the arrests decreased by 8, or from 1,190 in 1894-95 to 1,182 in 1895-96. As the establishment, from the two Assistant Commissioners downwards, were, it is known, very vigilant during the year, this decrease in the number of arrests in the Internal Branch is quite satisfactory. No really noteworthy captures of salt or arrests were made during the year, nor did any affrays with smugglers occur.

70. Details of the discharges, made at the time of inquiry by Departmental officers, are next given for the past two years. The headings of the statement show the reasons for discharge. As I have previously explained the increase in the discharges for being in possession of small quantities of salt took place mostly at the Attock railway bridge owing to the proper registration of the cases in 1895-96.

Departmental releases.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

PENAL ACTION OF THE DEPARTMENT.

Year.	Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence, and for want of proof.	Total.
1894-95	4	800	81	885
1895-96	4	1,263	89	1,356

Punishments awarded by criminal courts.

71. The next abstract shows the punishment awarded by the criminal courts regarding which fuller details will be found in appendix V. The punishments awarded are quite adequate, and the Department has once more to acknowledge the assistance given to it by Magistrates:—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number who paid fines.	Average amount of fine.
	No.	M. d.	No.	Rs.
1894-95	167	1 14	362	8-91
1895-96	246	1 13	326	7-74

ADMINISTRATION DURING THE YEAR.

Criminal offences committed by establishment.

Casualties in the force.

72. Only one case (simple theft) occurred during the year leading to the criminal prosecution of a peon in the Panjáb Mines Division. The conduct of the force, among all grades, was satisfactory. The following statement shows the casualties in the force during 1895-96. Two Superintendents died during the year in the Panjáb Mines Division, and four others retired from the Department on pension:—

	Assistant Commissioners.	Superintendents and Assistant Superintendents.	Inspectors.	Kotgashts.	Jamadars.	Peons.	English and Vernacular clerks.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Strength of establishment During 1895-96.	6	43	100	44	194	1,828	136	61	2,412	
Died	...	2	2	1	4	30	...	1	40	1-65
Dismissed	...	...	...	...	...	25	...	1	26	1-08
Deserted	...	...	...	...	...	4	...	...	4	0-17
Failed to rejoin from leave.	...	...	...	1	2	45	...	...	48	1-99
Resigned	...	...	...	...	...	21	...	5	26	1-08
Removed as unfit or pensioned.	...	4	1	3	3	17	3	...	31	1-28
Total casualties ...	...	6	3	5	9	142	3	7	175	7-25
Percentage of casualties.	...	13-95	3-00	11-36	4-64	7-77	2-20	11-47	7-25	...

Officer in charge of the Department.

Notice of officers.

73. I was in charge of the Department throughout the year as Commissioner of Salt Revenue.

74. I wish again to bring to the notice of the Government of India the important assistance given by Mr. R. J. Whitten as Deputy Commissioner in the administration of this Department. It is impossible to over-estimate the value of the services which his ability, experience, and thorough knowledge of the Department in all its branches, enable him to render to Government. He is soon going on long leave, and I wish to place this formally on record.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1895-96.

Mr. Lyon, Assistant Commissioner, Sambhar Division, has managed his charge, which is the most important in the Department, with his usual energy and ability, and deserves the commendation of Government.

ADMINISTRATION
DURING THE YEAR.

Mr. Ashton, Assistant Commissioner, Upper Division, Internal Branch, deserves great credit for the ability and intelligence with which he managed his extensive charge, and especially for the very careful inquiries made by him with the view of removing unnecessary restrictions on the saltpetre industry. He carried on these inquiries with great zeal and good judgment, and with marked advantage to the public interests.

Notice of officers.

Mr. Buckley managed the Pachbadra Division with great tact, and with much success.

The Panjáb Mines Division was, as usual, managed by Mr. Bolster with great ability and judgment, and with very successful results.

OFFICE OF THE COMMISSIONER,
NORTHERN INDIA SALT REVENUE,
SIMLA :

The 14th July 1896.

} A. B. PATTERSON,
Commissioner.

APPENDICES.

Comparative return of receipts and charges of the Northern

	Central Office.		Panjáb Mines.		Kohat Mines.		Mandi Mines.		Delhi Salt Sources.	
	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
<i>I.—Sale proceeds of salt.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Sambhar { Quantity ...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(2) Didwana { Quantity ...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(3) Pachbadra { Quantity ...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(4) Falodi { Quantity ...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(5) Panjáb Mines { Quantity ...	...	...	18,41,408	21,23,476	...	...	...	...	...	...
{ Price ...	...	...	86,316	99,538	...	...	...	...	...	...
II.—Excise duty on { Quantity ...	...	...	18,41,408	21,23,476	...	...	...	...	94,614	1,08,133
{ Duty ...	...	...	46,03,521	53,08,689	...	...	...	...	2,36,535	2,70,332
III.—Kohat salt duty { Quantity ...	...	...	...	...	5,91,497	7,85,470	...	...	...	...
{ Duty ...	...	...	...	...	2,31,959	3,08,028	...	...	...	...
IV.—Share of Mandi { Quantity ...	...	...	...	...	...	...	1,28,789	1,37,331	...	...
{ salt duty. { Duty ...	...	...	...	...	...	...	40,246	42,916	...	...
V.—Government proprietary share in Sultánpur produce (Hakimi cess).	...	...	...	...	...	...	...	...	8,386	7,864
VI.—Fees for licenses of saline works (Internal Branch).	...	...	...	...	...	...	...	...	...	...
VII.—Miscellaneous including fines and forfeitures.	...	...	2,339	1,541	44	...	...	...	589	58
VIII.—Carriage and freight, &c.	...	...	51,752	60,495	...	...	...	...	...	...
Total	...	...	47,43,928	54,70,263	2,32,003	3,08,028	40,246	42,916	2,45,510	2,78,254
<i>Charges.</i>										
Commissioner ...	28,800	28,800	...	...	...	...	...	...	...	...
Deputy Commissioner ...	17,400	17,400	...	...	...	...	...	...	...	...
Personal Assistant to Commissioner ...	4,339	5,750	...	...	...	...	...	...	...	...
Assistant Commissioners ...	...	...	7,850	8,551	...	...	...	...	...	...
Exchange compensation allowance ...	7,154	7,710	709	...	...	...	...	...	...	...
<i>Establishment.</i>										
Clerks ...	11,823	11,276	7,463	8,239	...	...	...	...	...	...
Servants and guards ...	990	996	1,211	1,246	...	...	...	...	...	...
<i>Preventive Establishment.</i>										
Superintendents and Assistant Superintendents.	...	...	54,602	54,340	5,806	6,000	5,584	6,101	4,360	4,600
Inspectors, kotgashts and jamadárs ...	...	...	22,430	22,609	6,828	6,867	989	894	4,152	3,618
English and Vernacular clerks ...	...	...	2,712	2,886	1,761	1,789	...	...	645	432
Servants and guards ...	...	...	67,719	67,637	17,618	17,778	1,077	1,046	6,947	6,858
Medical Establishment ...	...	...	1,264	1,212	...	...	...	...	...	...
Temporary establishment ...	...	...	...	...	...	...	...	...	...	...
Exchange compensation allowance ...	...	...	642	700	...	...	901	841	...	...
Total	70,506	71,932	1,66,602	1,67,420	31,513	32,434	8,551	8,882	16,104	15,508
<i>Contingencies.</i>										
Travelling allowances ...	4,007	4,424	4,680	4,668	1,264	1,490	402	365	348	303
Conveyance of tents and records ...	1,058	619	261	239	85	126	...	...	...	...
Purchase of tents ...	578	269	68	5	...	...	...	...	20	19
House-rent and horse allowance ...	518	...	394	210	...	...	360	360	...	...
Hot weather charges ...	141	120	67	64	100	90	...	...	...	...
Service postage charges ...	817	809	878	1,079	120	100	15	10	43	47
Telegram charges ...	455	181	37	43	53	51	...	...	...	1
Stationery charges ...	90	103	95	95	197	197	1	...	16	16
Excavation and manufacture ...	...	...	72,551	77,486	...	...	...	...	...	...
Rewards, half fines, &c. ...	...	...	351	619	54	57	...	...	25	...
Through-traffic charges ...	...	...	37,110	45,876	...	...	...	...	...	...
Commission on salt collections ...	...	...	...	...	23,144	31,848	...	...	...	...
Clothing grant ...	4,713	4,393	...	...	...	...	...	...	...	...
Miscellaneous ...	412	295	4,293	2,263	574	606	47	65	25	58
Petty construction and repairs ...	...	...	45,525	39,813	3,881	3,961	...	...	691	826
Total	12,789	11,213	1,66,310	1,72,460	29,472	38,526	825	800	1,168	1,270
Refunds ...	...	...	...	1	...	...	...	...	756	1,231
Total charges	83,295	83,145	3,32,912	3,39,881	60,985	70,960	9,376	9,682	18,028	18,059
Net receipts ...	83,295	83,145	44,11,016	51,30,382	1,71,018	2,37,068	30,870	33,234	2,27,482	2,60,195
Percentage of charges ...	0.43	0.44	7.02	6.21	26.29	23.03	23.29	22.56	7.34	6.49
Treaty payments ...	...	...	...	...	...	...	...	...	...	...
Receipts deducting treaty payments ...	...	...	...	...	...	...	...	...	...	...

(a) Rs. 8 less in the printed

DIX No. I.

India Salt Revenue Department for the year 1895-96.

Sambhar Lake.		Didwana Salt Source.		Pachbadra Salt Source.		Falodi Salt Source.		Internal Branch.		Total.	
1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40,31,618	37,15,774	...	...	...	...	...	...	...	...	40,31,618	37,15,774
10,97,448	9,28,943	...	...	...	...	...	...	...	...	10,97,448	9,28,943
...	...	3,91,121	3,64,678	...	...	...	...	...	...	3,91,121	3,64,678
...	...	24,445	22,792	...	...	...	...	...	...	24,445	22,792
...	...	...	...	8,39,818	5,97,114	...	...	...	...	8,39,818	5,97,114
...	...	...	...	78,733	55,980	...	...	...	...	78,733	55,980
...	...	...	...	...	...	10,799	10,591	...	...	10,799	10,591
...	...	...	...	...	...	2,025	1,986	...	...	2,025	1,986
...	...	...	...	...	...	...	...	...	...	18,41,408	21,23,476
...	...	...	...	...	...	...	...	...	...	86,316	99,538
40,21,618	37,15,774	3,47,713	3,23,304	6,97,318	4,50,940	...	...	55,133	72,025	70,57,804	67,93,652
1,00,54,045	92,39,435	8,69,233	8,08,260	17,43,295	11,27,354	...	...	1,37,832	1,80,064	1,76,44,511	1,69,84,134
...	...	...	...	...	...	...	...	...	...	5,91,497	7,85,470
...	...	...	...	...	...	...	...	...	...	2,31,959	3,08,028
...	...	...	...	...	...	...	...	...	...	1,28,789	1,37,331
...	...	...	...	...	...	...	...	...	...	40,246	42,916
...	...	...	...	...	...	...	...	...	...	8,386	7,864
...	...	...	...	...	...	...	...	66,999	77,382	66,999	77,382
100	212	154	216	178	244	..	...	590	393	3,994	(a)2,664
32,673	14,719	...	...	8,203	5,524	...	...	...	...	92,628	80,738
1,11,84,266	1,02,33,309	8,93,882	8,31,268	18,30,409	11,89,102	2,025	1,986	2,05,421	2,57,839	1,93,77,690	1,86,12,965
...	...	...	...	...	...	...	...	...	...	28,800	28,800
...	...	...	...	...	...	...	...	...	...	17,400	17,400
...	...	...	...	...	...	...	...	...	...	4,339	5,750
10,977	8,573	6,074	6,650	6,000	6,000	...	...	13,204	16,350	44,105	46,124
872	672	...	...	...	...	...	...	965	2,175	9,700	10,557
15,105	14,627	2,400	2,318	3,676	3,824	...	...	8,493	7,979	48,960	48,263
1,080	1,102	576	576	676	753	...	...	1,265	1,297	5,798	5,970
49,234	55,313	1,665	1,800	11,927	9,760	...	...	39,848	42,209	1,72,526	1,80,123
14,859	14,969	1,700	1,834	8,107	7,855	708	1,078	32,840	33,125	92,613	92,849
3,803	3,645	360	180	433	314	...	...	5,640	6,030	15,354	15,276
22,366	21,791	4,141	4,120	13,896	14,578	497	486	25,719	25,163	1,59,980	1,59,447
1,477	1,482	648	646	1,515	1,617	...	...	...	...	4,904	4,957
2,785	7,659	...	...	...	...	...	...	...	...	2,785	7,659
998	1,076	...	...	1,056	904	...	...	1,124	159	4,721	3,680
1,23,556	1,30,909	17,564	18,124	47,286	45,605	1,205	1,564	1,29,098	1,34,477	6,11,985	6,26,855
1,072	2,002	78	206	467	1,414	25	19	18,880	20,720	31,223	35,611
...	95	...	...	47	141	...	...	2,212	2,293	3,663	3,513
52	263	6	...	6	84	...	...	606	668	1,336	1,308
...	...	...	...	...	...	...	...	1,352	1,339	2,624	1,909
96	108	60	39	70	119	...	...	188	182	722	722
407	457	67	76	211	256	20	20	2,970	3,133	5,548	5,987
58	53	...	...	4	10	...	...	15	3	622	342
36	45	20	14	26	26	...	...	320	326	801	822
2,09,928	1,95,312	12,134	16,792	87,254	44,387	...	...	...	...	3,81,867	3,33,977
43	94	...	...	63	131	...	...	2,992	2,003	3,528	2,904
17,726	7,981	...	...	18,880	10,291	...	...	...	...	73,716	64,148
...	...	...	...	...	...	...	...	...	...	23,144	31,848
...	...	...	...	...	...	...	...	...	...	4,713	4,393
2,668	2,155	458	349	2,312	3,542	163	190	511	561	11,463	10,084
5,097	12,265	824	1,185	2,775	2,484	30	15	...	...	58,823	60,569
2,37,183	2,20,850	13,647	18,661	1,12,115	62,885	238	244	30,046	31,228	6,03,793	5,58,137
18,049	...	15,671	17,740	5,010	3,657	...	...	1,614	1,913	41,100	24,592
3,78,788	3,51,759	46,882	54,525	1,64,411	1,12,147	1,443	1,808	1,60,758	1,67,618	12,56,878	12,09,584
1,08,05,478	98,81,550	8,47,000	7,76,743	16,65,998	10,76,955	582	178	44,663	90,221	1,81,20,812	1,74,03,381
3'39	3'44	5'24	6'56	8'98	9'43	71'25	91'03	78'25	65'01	6'48	6'49
...	...	...	...	...	...	...	...	...	...	28,10,803	29,17,014
...	...	...	...	...	...	...	...	...	...	1,53,00,349	1,44,86,367

Statement showing the quantity of salt which paid excise duty at the several salt sources and the excise duty collected thereon from 1st April 1895 to 31st March 1896.

[illegible]

APPENDIX No. III.

Comparative detail in maunds of the various descriptions of salt which paid duty in Northern India during the year ending 31st March 1896.

Division.	Kinds of salt.				1894-95.	1895-96.	Remarks.
					Mds.	Mds.	
Panjáb Mines	...	...	...	...	18,41,408	21,23,476	
Kohat "	...	...	...	...	5,91,497	7,85,470	
Mandi "	...	...	...	...	1,28,789	1,37,331	
Delhi salt source	...	...	...	...	94,614	1,08,133	
Sambhur lake	...	...	...	...	40,21,618	37,15,774	
Didwana salt source	...	...	...	...	3,47,713	3,23,304	
Pachbadra "	...	...	...	...	6,97,318	4,50,940	
Internal Branch	...	...	...	...	55,133	72,025	
				Total	77,78,090	77,16,453	

APPENDIX No. IV.

Comparative return of the number of persons arrested, convicted, &c., for the years 1894-95 and 1895-96.

Division.	Year.	Total number of persons arrested.	Released by Department.			Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of convictions on number of persons sent up for trial less those whose cases are still pending.	Remarks.
			Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadherence and for want of proof.						
Panjáb Mines	1894-95	219	1	171	11	183	5	31	..	86.11	
	1895-96	706	..	603	7	610	3	93	..	96.87	
Delhi salt works	1894-95	3	2	..	..	2	..	1	..	100.00	
	1895-96	1	..	..	1	1	..	..	..	..	
Sambhar lake	1894-95	18	..	..	..	..	4	14	..	77.77	
	1895-96	22	..	..	..	..	3	19	..	86.36	
Didwana salt source	1894-95	..	..	..	..	..	..	..	..	..	
	1895-96	..	..	..	..	..	..	..	..	..	
Pachbadra "	1894-95	15	..	..	..	..	..	15	..	100.00	
	1895-96	23	..	..	1	1	1	21	..	95.45	
Falodi "	1894-95	..	..	..	..	..	..	..	..	..	
	1895-96	..	..	..	..	..	..	..	..	..	
Internal Branch	1894-95	1,190	1	629	70	700	30	459	..	93.86	One person absconded,
	1895-96	1,182	4	660	80	744	11	425	1	97.47	One Ditto.
Total	1894-95	1,445	4	800	81	885	39	520	..	93.02	One person absconded.
	1895-96	1,934	4	1,263	89	1,356	18	553	1	96.87	One ditto.

APPENDIX No. V.

Comparative detail of persons imprisoned and fined for breach of the Northern India Salt Revenue Laws during the years 1894-95 and 1895-96.

Division.	Years.	Imprisoned.										Number fined.										Remarks.
		Number imprisoned upwards.	Number imprisoned for 6 months and upwards.	Number imprisoned for 3 months and up to 6 months.	Number imprisoned for 2 months and up to 3 months.	Number imprisoned for 1 month and up to 2 months.	Number imprisoned for 15 days and up to 1 month.	Number imprisoned for 10 days and up to 15 days.	Number imprisoned below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and upwards.	Above Rs. 100 and up to Rs. 250.	Above Rs. 50 and up to Rs. 100.	Above Rs. 30 and up to Rs. 50.	Above Rs. 20 and up to Rs. 30.	Above Rs. 10 and up to Rs. 20.	Above Rs. 5 and up to Rs. 10.	Up to Rs. 5.	Total who paid fines.	Aggregate paid.	Average fines.	
Panjab Mines	1894-95	1	1	1	5	1	1	1	1	8	..	..	..	..	..	5	8	12	25	230	9.20	
	1895-96	..	..	3	11	6	7	1	1	38	..	..	..	3	2	7	16	34	62	609	9.82	
Delhi salt sources	1894-95	..	..	..	1	..	..	..	..	1	..	..	..	1	..	..	..	..	1	50	50.00	
	1895-96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Sambhar lake	1894-95	..	..	5	1	..	..	..	..	6	..	..	..	..	..	6	2	2	10	145	14.50	
	1895-96	1	1	8	..	..	..	..	..	9	..	..	..	1	..	..	..	9	10	65	6.50	
Didwana salt source	1894-95	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	1895-96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Pachbadra "	1894-95	..	..	6	..	..	3	..	..	9	..	..	..	..	..	..	2	4	6	31	5.16	
	1895-96	..	..	..	9	1	..	..	..	17	..	..	..	..	..	..	1	3	4	21	5.25	
Falodi "	1894-95	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	1895-96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Internal Branch	1894-95	3	21	12	40	23	19	25	25	143	..	2	..	1	7	45	95	170	320	2,770	8.65	
	1895-96	3	16	35	62	27	10	29	29	182	..	..	..	2	6	36	54	152	250	1,830	7.32	
Total	1894-95	4	32	15	45	24	22	25	25	(a) 167	..	2	..	2	7	56	107	188	362	3,226	8.91	
	1895-96	4	27	55	79	34	17	30	30	(b) 246	..	..	..	6	8	43	71	198	326	2,525	7.74	

(a) Includes 9 persons punished with both fines and imprisonment.
(b) Ditto 14 ditto.

APPENDIX No. VI.

Statement showing the quantity of salt sold at each of the Mandi Mines during the years 1894-95 and 1895-96.

Year.	Names of mines.	Quantity sold for consumption in British territory.				Quantity sold for consumption in Native States.						Total quantity of salt sold.
		Kangra.	Kulu.	Simla.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bishahr.	Total.	
1894-95	...	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
	Guna ...	48,144	822	...	48,966	12,850	...	154	...	...	13,004	61,970
	Drang ...	6,372	16,934	1,808	25,114	25,396	7,237	...	4,037	5,035	41,705	66,819
	Total	54,516	17,756	1,808	74,080	38,246	7,237	154	4,037	5,035	54,709	1,28,789
1895-96	...	Mds.	Mds.	...	55,538	12,503	...	139	...	...	12,642	68,180
	Guna ...	54,481	1,057	...	55,538	12,503	...	139	...	...	12,642	68,180
	Drang ...	7,575	18,089	1,972	27,636	27,609	6,609	...	3,387	3,910	41,515	69,151
	Total	62,056	19,146	1,972	83,174	40,112	6,609	139	3,387	3,910	54,157	1,37,931

REPORT
ON THE
ADMINISTRATION

OF THE

Northern India Salt Revenue Department

FOR THE OFFICIAL YEAR 1896-97.

PUNJAB, NORTH-WESTERN PROVINCES, OUDH, CENTRAL PROVINCES,
BERAR, RAJPUTANA, CENTRAL INDIA, BEHAR AND CALCUTTA.



ALLAHABAD:

North-Western Provinces and Oudh Government Press.

1897.

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REPORT
ON
THE ADMINISTRATION
OF
The Northern India Salt Revenue Department
FOR
THE OFFICIAL YEAR 1896-97.

THE receipts and charges of the Northern India Salt Department for the year under report will be found fully detailed and compared with those of 1895-96, in Appendix I. The following statement is an abstract of the receipts and charges of 1896-97, and of the three preceding years:—

GENERAL REVIEW.
Receipts and Charges.

Year.	Gross receipts.				Charges.				Net receipts.	Percent- age of charges.	
	Salt.		Fees, cesses, fines, &c.	Total.	Estab- lishment.	Excava- tion and manufac- ture.	Contin- gent and miscel- laneous.	Total.			
	Excise duty.	Sale price.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1893-94	...	1,65,28,279	11,97,657	1,65,448	1,78,91,884	6,31,757	2,47,373	2,60,333	11,39,463	1,67,51,921	6.36
1894-95	...	1,79,16,716	12,88,967	1,72,007	1,93,77,690	6,11,985	3,81,867	2,63,026	12,56,878	1,81,20,812	6.48
1895-96	...	1,73,35,078	11,09,239	1,68,690	1,86,13,007	6,26,787	3,33,977	2,49,655	12,10,419	1,74,02,588	6.50
1896-97	...	1,74,50,671	11,54,726	1,55,682	1,87,61,079	6,31,707	3,03,524	2,70,188	12,05,419	1,75,55,660	6.42

As usual, excise duty includes the duty on Kohat salt and the share due to the British Government of the duty realized on the salt sold at the mines in the Mandi State. Sale price includes the price at which salt was sold, apart from the duty, at the Punjab Mines, and at Sambhar, Didwana, Pachbadra and Falodi in Rájputána. Fees, cesses and fines comprise (1) all license fees collected in the Internal Branch, (2) the Hakimi cess levied on salt sold at the Sultánpur salt works, and (3) all miscellaneous collections, including the charge made for filling and clearing through traffic salt at Warthganj in the Punjab Mines Division and at Sambhar and Pachbadra in Rájputána.

The gross realizations amount to Rs. 1,87,61,079. These exceed the realizations of 1895-96 by Rs. 1,48,072, but fall below those of 1894-95 by Rs. 6,16,611. The increase in the revenue of the year under review, as compared with that of 1895-96, is due to larger sales of salt at Sambhar and Pachbadra. The total charges of the year are less than those of 1894-95 and 1895-96, by Rs. 51,459 and Rs. 5,000 respectively. These figures exclude treaty payments. Compared with 1895-96, there was an increase of Rs. 4,920 under establishment, a decrease of Rs. 30,453 under excavation and manufacture of salt, and an increase of Rs. 20,533 under contingent and miscellaneous charges. The net realizations of the year exceeded those of 1895-96 by Rs. 1,53,072, but were less than those of 1894-95 by Rs. 5,65,152. Excluding treaty payments, the incidence of charges on receipts during 1896-97 amounts to 6.42 per cent. as compared with 6.50 per cent. during the previous year, and

Figures reviewed.

REPORT
ON
THE ADMINISTRATION
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Year.	Gross receipts.				Charges.				Net receipts.	Percent- age of charges.
	Salt.		Fees, cesses, fines, &c.	Total.	Estab- lishment.	Excava- tion and manufac- ture.	Contin- gent and miscel- laneous.	Total.		
	Excise duty.	Sale price.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	1,65,28,279	11,97,657	1,65,448	1,78,91,384	6,31,757	2,47,373	2,60,333	11,39,463	1,67,51,921	6.36
1894-95	1,79,16,716	12,88,967	1,72,007	1,93,77,690	6,11,985	3,81,867	2,63,026	12,56,878	1,81,20,812	6.48
1895-96	1,73,35,078	11,09,239	1,68,690	1,86,13,007	6,26,787	3,33,977	2,49,655	12,10,419	1,74,02,588	6.50
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Figures reviewed.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

GENERAL REVIEW. 6·48 per cent. during 1894-95. The percentage of 1893-94, 6·36, was low owing to a special cause—a small outturn of salt at the Sambhar Lake, consequent on a partial failure of the monsoon, involving smaller payments on account of cost of manufacture.

Adjustment of Departmental accounts for 1895-96 with Comptroller, India Treasuries.

2. The adjustment of the accounts of the Northern India Salt Department for the year 1895-96 between this office and the Comptroller of India Treasuries, and as published in the Finance and Revenue accounts of the Government of India for that year, was completed during February 1897. Under receipts, the accounts of the Comptroller show Rs. 22-12 more than the accounts of this Department, owing to certain items which were taken credit for by this Department in 1894-95 having been adjusted by the Comptroller in his accounts for 1895-96. Under charges, the accounts of the Comptroller show Rs. 40 more than the accounts of this Department. This difference the Comptroller has been unable to adjust, owing to the closure of his accounts for 1895-96. The accounts of 1896-97 are still under adjustment, and the result will be reported upon in the next annual report.

Strength of establishment.

3. The following statement shows the strength of the establishment during the year under report as compared with 1895-96:—

Division.	1895-96.		1896-97.		Difference.	
	Number of officers.	Number of men.	Number of officers.	Number of men.	Number of officers.	Number of men.
Central office ...	2	26.	2	26	...	...
Punjab mines ...	27	954	27	954	...	...
Kohat mines ...	8	244	12	426	+4	+182
Mandi mines ...	3	15	3	15	...	...
Sultanpur salt works ...	5	188.	5	188	...	...
Sambhar Lake ...	31	353	31	353	...	...
Didwana Salt Source ...	4	72	4	72	...	...
Pachbadra ditto ...	8	233	8	233	...	...
Falodi ditto	1	7	1	7	...	...
Internal Branch ...	68	415	68	415	...	...
Total ...	157	2,507	161	2,689	+4	+182

Excluding Kohat, there have been no changes in the strength of the Departmental establishment, which stands now as reduced by the Government of India on the recommendations of the Finance Committee and the Commissioner of Northern India Salt Revenue.

An addition of 4 officers and 182 men was made during the year to the establishment of the Kohat Salt Mines, owing to the enhancement of the duty on Kohat salt from eight annas to two rupees a Lahori maund, and the necessity for increased vigilance in the protection of the mines and deposits of Rock salt. This addition was sanctioned in Government of India No. 2546S.R., dated the 12th June 1896, and comprised—

1 Superintendent.
1 Assistant Superintendent.
2 Inspectors.
6 Jamadars.
22 Havildars.
2 Vernacular clerks.
152 Sepoys.

Total ... 186

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

4. The total quantity of salt issued by the Department during the year amounted to maunds 77,33,536 as compared with maunds 79,48,852 during 1895-96. The following abstract gives particulars for both years in a comparative form:—

GENERAL REVIEW.
Issues of salt.

	1895-96.	1896-97.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Full duty paid ...	67,93,652	68,86,421	92,769	...
Issued to Native States free of duty, ...	1,98,139	1,91,124	...	7,015
Ditto ditto free of price and duty. ...	34,260	34,460	200	...
Kohat salt (paying duty at a special rate). ...	7,85,470	4,96,170	...	2,89,300
Mandi salt (paying duty at a special rate). ...	1,37,331	1,25,361	...	11,970
Total ...	79,48,852	77,33,536	92,969	3,08,285

There was an increase of maunds 92,769 in the quantity of full duty-paid salt issued during 1896-97 compared with 1895-96. Issues of the different descriptions of salt were as follows:—

	1895-96.	1896-97.	Increase or decrease.
	Mds.	Mds.	Mds.
Sambar... ..	37,15,774	39,26,210	+2,10,436
Punjab mines ...	21,23,476	20,26,469	— 97,007
Pachbadra ...	4,50,940	5,03,832	+ 52,892
Didwana ...	3,23,304	2,45,381	— 77,923
Sultānpur ...	1,08,133	1,11,877	+ 3,744
Saltpetre refineries ...	72,025	72,652	+ 627
Total ...	67,93,652	68,86,421	+ 92,769

Issues fell off at the Punjab Mines and at Didwana, but increased elsewhere. Particulars of these fluctuations will be commented upon further on when the trade of the different divisions of the Department is being dealt with.

There was a decrease in the quantity of salt issued to Native States free of duty and free of price and duty, as follows:—

	1895-96.	1896-97.	Increase or decrease.
	Mds.	Mds.	Mds.
Free of duty ...	1,98,139	1,91,124	—7,015
Free of price and duty ...	34,260	34,460	+200
Total ...	2,32,399	2,25,584	—6,815

The decrease in the issues of salt free of duty occurred in connection with deliveries to the Jodhpur State. The issues under both heads will be discussed in paragraph 5.

Salt issued at special rates of duty is shown below:—

	1895-96.	1896-97.	Increase or decrease.
	Mds.	Mds.	Mds.
Mandi mines ...	1,37,331	1,25,361	—11,970
Kohat mines ...	7,85,470	4,96,170	—2,89,300
Total ...	9,22,801	6,21,531	—3,01,270

The decrease in the issues at Mandi will be explained further on in a paragraph dealing with the Mandi Salt Mines. The decrease at Kohat was very large, and was due to exceptionally heavy sales during 1895-96, owing to speculators, as well as traders and carriers, having discovered in that year that the rate of duty at the Kohat Salt Mines was about to be enhanced.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

GENERAL REVIEW.

Details of issues of salt free of duty and free of both price and duty.

5. The following table gives details of the issues of salt free of duty, and free of both price and duty, during the past two years:—

Salt free of duty.					Salt free of price and duty.				
Source from which issued.	State to which issued.	Amount to which State is entitled.	Issues.		Source from which issued.	State to which issued.	Amount to which State is entitled.	Issues.	
			1895-96.	1896-97.				1895-96.	1896-97.
		Mds.	Mds.	Mds.			Mds.	Mds.	Mds.
Didwana ...	Jodhpur ...	2,25,000	41,374	31,854	Sambhar,	Alwar ...	1,000	...	1,000
Pachbadra ...			1,46,174	1,39,270		Bhartpur ...	1,000	1,000	1,000
Falodi ...			10,591	15,000		Dholepur ...	300	600	300
Total Jodhpur,	...	...	1,98,139	1,86,124		Jaipur ...	7,000	7,000	7,000
Sambhar ...	Rámpur ...	6,000	...	5,000		Kerowli ...	50	...	100
						Kishengarh...	50	50	50
						Kotah ...	300	600	...
						Lawa ...	10	10	10
					Pachbadra {	Jodhpur ...	14,000	14,000	14,000
						Jodhpur ...	10,000	10,000	10,000
						Udeypur ...	1,000	1,000	1,000
GRAND TOTAL,	...	2,31,000	1,98,139	1,91,124	...	Total ...	34,710	34,260	34,460

The Jodhpur State in Rájputána is entitled to receive maunds 2,25,000 of salt annually on payment of the price, but free of duty. During 1896-97 maunds 38,876 lapsed, only maunds 1,86,124 having been issued. During 1895-96 maunds 1,98,139 were issued and maunds 26,861 lapsed. Under the arrangements made by the Durbar the quantity of salt taken is in accordance with the requirements of the people of the State, and as the year under report was one of scarcity, a lesser issue occurred. The statement shows that the salt was taken from the three salt sources of Didwana, Pachbadra and Falodi. The Rámpur State drew only maunds 5,000 out of maunds 6,000 which were due. It is satisfactory to note here that during the past year no cases came to light of this duty free salt having been exported beyond the borders of the State to which it was issued.

The several salt agreements authorise the issue of maunds 34,710 of salt free of both price and duty. A running account is kept with the Durbars in connection with this salt. During 1896-97 the issues amounted to maunds 34,460 as compared with maunds 34,260 during the previous year, an increase of 200 maunds.

As explained in previous reports, the issue of salt on payment of half duty has now ceased. Bikanir was the only State which possessed the privilege of receiving such salt. Under present arrangements salt sold for consumption in the Bikanir State up to a limit of 20,000 maunds, is charged with the full duty at the salt sources, and one-half of this duty is subsequently paid to the Durbar by the Department. During the past year maunds 9,277 were booked for consumption in the Bikanir State. The full duty on this quantity amounted to Rs. 23,192, and of this sum one-half, Rs. 11,596, was due to the Durbar. Rs. 7,502 were paid to the State during the year, and the balance, Rs. 4,094, is now under adjustment with the Comptroller of India Treasuries. During 1895-96 the issues of salt under this arrangement amounted to maunds 16,580, so that there was a decrease of maunds 7,303 during the past year, due apparently to the scarcity resulting from the failure of the monsoon rains in the State.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

6. The statement below shows the annual payments due under the salt treaties and agreements to the Durbars in Rāj-putāna and Central India, to the Bahawalpur State, and to the Istamrardars and Jagirdars of Ajmere and others, and the sums actually disbursed during the year under report :—

GENERAL REVIEW.
Treaty payments.

State.	Article of treaty or agreement.	Amount payable.			Amount paid.			Remarks.
		Rs.	a.	p.	Rs.	a.	p.	
Jaipur	XI. Old treaty, Sambhar ...	2,75,000	0	0	2,75,000	0	0	
	II. Agreement ...	4,00,000	0	0	4,00,000	0	0	
	VII. " ...	11,000	0	0	11,000	0	0	
	VIII. " ...	2,309	2	7	2,309	2	7	
Jodhpur	XI. Old treaty, Sambhar ...	1,25,000	0	0	1,25,000	0	0	
	XI. Old Nawa Gudhu ...	3,00,000	0	0	3,00,000	0	0	
	VI. Agreement ...	3,91,800	0	0	3,91,800	0	0	
	VII. " ...	19,595	5	3	19,595	5	3	
Udeypur	X. " ...	1,25,000	0	0	1,25,000	0	0	Includes Rs. 1,73,028 on account of 1895-96; Rs. 1,75,103 short paid in 1896-97.
	IV. " ...	12,900	0	0				
	V. " ...	35,000	0	0	2,02,075	0	0	
	VI. " ...	1,56,250	0	0				
Ulwar	VII. " ...	1,25,000	0	0	1,25,000	0	0	Includes Rs. 3,000 arrear of 1895-96; Rs. 3,000 short paid in 1896-97.
Kishengarh	VII. " ...	25,000	0	0	25,000	0	0	
Bikanir	VI. " ...	6,000	0	0	6,000	0	0	
Bhurtpur	VII. " ...	1,50,000	0	0	1,50,000	0	0	
Sirohi	Foreign Department No. 1271, dated 14th June 1879.	500	0	0	500	0	0	
	IV. Agreement ...	1,800	0	0	1,800	0	0	
	Government of India, Financial Department, No. 2905, dated 21st August 1884.	9,000	0	0	9,000	0	0	
	VI. Agreement ...	80,000	0	0	80,000	0	0	
Bahawalpur	V. " ...	700	0	0	700	0	0	Includes Rs. 10,000 on account of 1895-96.
Lawa	VII. " ...	60,000	0	0	60,000	0	0	
Dholepur	VII. " ...	3,12,500	0	0	3,12,500	0	0	
Gwalior	VII. " ...	10,000	0	0	10,000	0	0	
Dattia	IV. " ...	8,000	0	0	8,000	0	0	
Bundi	IV. " ...	20,000	0	0	20,000	0	0	
Tonk	(2) " ...	10,000	0	0	10,000	0	0	
Bhopal	(2) " ...	2,500	0	0	2,500	0	0	
Jaora	(2) " ...	2,000	0	0	2,000	0	0	
Sitamau	(2) " ...	1,000	0	0	1,000	0	0	
Ratlam	IV and V. " ...	19,175	0	0	19,175	0	0	
Kotah	IV. " ...	5,000	0	0	5,000	0	0	
Kerowli	Foreign Department No. 222 J.P., dated 18th April 1882.	694	15	0	694	15	0	
	IV. Agreement ...	5,000	0	0	5,000	0	0	
	IV and V. " ...	7,250	0	0	7,250	0	0	
	Foreign Department No. 1271, dated 14th June 1879.	4,178	0	0	4,178	0	0	
Shahpura	Supplementary article to clause 2 of agreement.	61,875	0	0	61,875	0	0	
Jhallawar	Ditto	412	8	0	412	8	0	
Istamrardars and Jagirdars of Ajmere.	Ditto	412	8	0	412	8	0	
Indore	Ditto	412	8	0	412	8	0	
Dewas (Senior Branch).	Ditto	618	12	0	618	12	0	
Dewas (Junior Branch).	Ditto	618	12	0	618	12	0	
Sailana	Ditto	618	12	0	618	12	0	
Narsingharh	Ditto	1,450	0	0	1,450	0	0	
Rajgarh	Foreign Department No. 501, dated 4th January 1884.	105	0	0	105	0	0	
Samphar	Financial Department No. 846, dated 15th May 1884.	74,654	0	5	74,654	0	5	
Thakur of Kaibania.	XII. Old treaty ...	1,24,423	6	1	1,24,423	6	1	
Royalty payable to Jaipur.	XII. Ditto ...							
Do. Jodhpur ...								
Total		29,84,134	13	4	29,92,059	13	4	

The total sum payable during the past year amounted to Rs. 29,84,134-13-4, while the amount disbursed was Rs. 29,92,059-13-4, a difference appearing of Rs 7,925. This difference arises from a running account being kept of these treaty dues, as the entries in the remark column of the statement will show. Payments are arranged by the Comptroller of India Treasuries, and the amount disbursed represents the adjustment during 1896-97 under the head of assignments and compensations in connection with this Department.

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GENERAL REVIEW. Financial result of all salt agreements.

7. The abstract below gives the usual account of the financial results for the past year of the Sambhar Lake treaties, and of the salt agreements concluded with the Durbars when the other salt sources in Rājputāna were leased and the customs line was abolished:—

Credits—

	Rs.
Price of 7,07,199 maunds of Sambhar salt at an average of 3-99 annas per maund	1,76,358
Duty on 7,07,199 maunds at Rs. 2-8 per maund	17,67,997
Price of 56,903 maunds of Didwana salt at 1 anna per maund	3,556
Duty on 18,812 maunds at Rs. 2-8 per maund	47,030
Duty on 6,237 maunds at Re. 1-4 per maund	7,796
Price of 3,17,333 maunds of Pachbadra salt at 1½ annas per maund	29,750
Duty on 1,74,453 maunds at Rs. 2-8 per maund	4,36,132
Duty on 3,610 maunds at Re. 1-4 per maund	4,513
Price of 15,000 maunds of Falodi salt at 3 annas per maund	2,812
Average cost for the three years ending 31st March 1879 of the abolished customs line	8,30,506
Total	33,06,450

Debits—

Treaty liabilities in 1896-97 to Native States under salt agreements, Share of Sambhar Lake treaty payments for 1896-97 calculated on the quantity of salt sold from Sambhar for consumption in Native States	20,85,057
Shares similarly calculated of:—	1,61,738
(1) Sambhar Lake fixed and contingent charges	57,869
(2) Fixed and contingent charges of the Didwana salt source	7,282
(3) Ditto ditto Pachbadra salt source	54,158
(4) Ditto ditto Falodi salt source	1,980
Total	23,68,084
Credit balance	9,38,366

The sales of salt for which credit has been taken are those declared at the salt sources, at the time of issue or clearance, to be for places in Native territory. The credit balance of the year amounts to Rs. 9,38,366, and even if the average cost of the abolished customs line be omitted from the account, there still remains a balance at credit of Rs. 1,07,860.

No deputations of officers to inspect salt-producing tracts in various Native States owing to general scarcity prevailing.

8. Owing to the scarcity and distress which prevailed so widely in consequence of the failure of the monsoon rains it was considered inadvisable to send officers on deputation into Native States during the past year to report upon the due observance of the salt agreements. The salt marshes of Kuchamun, Sargôt and Kuchôr Rewasa in the neighbourhood of the Sambhar Lake were inspected by officers sent from Sambhar, and were found to be quite safe, salt not having formed owing to the deficiency in the rainfall.

Collection of salt revenue through the agency of Post Office.

9. The following statement gives information in regard to the working of the system for the collection of the revenue of this Department through the agency of Post Office during the past four years:—

Year.	Punjab mines Rock salt.			Sambhar salt.			Pachbadra salt.			Total.		
	Number of post offices utilized.	Maunds of salt.	Realizations.	Number of post offices utilized.	Maunds of salt.	Realizations.	Number of post offices utilized.	Maunds of salt.	Realizations.	Number of post offices utilized.	Maunds of salt.	Realizations.
		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.
1893-94	18	19,336	50,198	34	52,241	1,50,272	12	7,970	20,797	64	79,547	2,21,267
1894-95	13	15,349	39,577	27	66,028	1,84,791	5	7,442	19,420	45	88,819	2,43,788
1895-96	8	19,962	51,994	24	55,532	1,53,583	3	7,490	19,955	35	82,984	2,25,532
1896-97	8	8,554	22,053	19	35,993	99,542	3	7,725	20,158	30	52,272	1,41,753

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As compared with 1895-96 and previous years, there was a considerable falling off during the year under report in the amount of revenue collected. Out of a total quantity of maunds 33,75,508 of Punjab Rock salt and Sambhar and Pachbadra salts issued under the through traffic system, the post-office collected the revenue on maunds 52,272 only.

GENERAL REVIEW.

10. During the year under report the Indian Midland Railway continued to receive, free of charge, the revenue of this Department on salt sold under the through traffic system. The business done was small, though the arrangements worked smoothly. Revenue was collected on 56,231 maunds of salt as compared with 49,567 maunds during 1895-96 and 57,227 maunds during 1894-95. The increase as compared with 1895-96 occurred in connection with both Sambhar and Pachbadra salt. The quantity of Punjab Rock salt dealt with was nominal, as the trade in that salt with the country traversed by the railway is small.

Collection of salt Revenue by station masters on the Indian Midland Railway.

11. Full details of the receipts and charges and of the operations of each section of the Department will be found in the succeeding paragraphs.

REVIEW BY SECTIONS.

The following table shows the total fixed and contingent charges of the Central Office during the past four years:—

CENTRAL OFFICE.

Year.						Fixed	Contingent.	Total.
						Rs.	Rs.	Rs.
1893-94	...	...	...	...	...	71,431	13,865	85,296
1894-95	...	...	...	...	...	70,506	12,789	83,295
1895-96	...	...	...	...	...	71,932	11,260	83,192
1896-97	...	...	...	...	...	74,370	11,356	85,726

Under fixed charges there is an increase of Rs. 2,438 as compared with 1895-96. This may be explained as follows:—

Increase in fixed

(1) An increase of Rs. 6,797 in the pay of the Commissioner, owing to the permanent incumbent having been on three months' privilege leave during the year, and to the acting officer having also drawn pay from the Department; (2) an increase of Rs. 212 in pay of clerks owing to one clerk of a higher grade having drawn pay in the Central Office; and (3) Rs. 45 having been paid as compensation for dearness of food-grain to the subordinate establishment. On the other hand, (1) a decrease of Rs. 2,292 in the pay of the Deputy Commissioner, owing to the permanent incumbent being on furlough and the acting officer having drawn a smaller salary; (2) a decrease of Rs. 770 in the pay of the Personal Assistant, the salary of the present incumbent being less than that of his predecessor, and (3) a decrease of Rs. 1,554 in exchange compensation allowance owing partly to fluctuations in the rate of exchange and partly to a smaller sum having been drawn by the officiating Deputy Commissioner.

Under contingencies there is a small increase of Rs. 96 during the past year as compared with 1895-96. This difference is arrived at as follows:—(1) an increase of Rs. 489 in the cost of conveyance of tents and records owing to more extended tours of officers; (2) an increase of Rs. 121 in the cost of repairs to tents; (3) an increase of Rs. 29 in hot weather charges; (4) an increase of Rs. 89 in service postage; (5) an increase of Rs. 66 in the charges against the annual clothing grant, and (6) an increase of Rs. 39 under miscellaneous items. On the other hand, (1) a decrease of Rs. 650 under travelling

and contingent charges explained.

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REVIEW BY SECTIONS. expenses owing to the Officiating Deputy Commissioner not drawing a fixed travelling allowance ; (2) a decrease of Rs. 84 in charges for telegrams. and (3) a decrease of Rs. 3 under stationery charges.

PUNJAB MINES.
Receipts, charges and net revenue.

12. The following statement shows the gross receipts, the fixed and contingent charges, including the cost of the Indus Preventive line, and the net revenue of the Punjab Mines Division, for the past and three preceding years :—

Year.	Gross receipts.				Charges.				Net revenue.	Percentage of charges on receipts.
	Salt duty.	Salt price.	Miscellaneous collections.	Total.	Fixed.	Excavation.	Other contingencies.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94 ...	51,81,550	97,243	59,748	53,38,541	1,69,238	62,717	86,919	3,18,874	50,19,667	5.97
1894-95 ...	46,03,521	86,316	54,091	47,43,928	1,66,602	72,551	93,759	3,32,912	44,11,016	7.02
1895-96 ...	53,08,689	99,538	62,036	54,70,263	1,67,370	77,486	95,205	3,40,061	51,30,202	6.21
1896-97 ...	50,66,173	94,992	58,701	52,19,866	1,70,253	82,503	84,207	3,36,963	48,82,903	6.45

The gross receipts fall below those of 1895-96 and 1893-94 by Rs. 2,50,397 and Rs. 1,18,675; respectively, but are more than those of 1894-95 by Rs. 4,75,938. Compared with 1895-96, there is a falling off under all three heads of revenue, of Rs. 2,42,516 under salt duty, of Rs. 4,546 under price of salt, and of Rs. 3,335 under miscellaneous collections. These fluctuations will be explained further on when the trade of the Division is being dealt with. The net receipts are less than those of 1895-96 by Rs. 2,47,299 ; more than those of 1894-95 by Rs. 4,71,887 ; but again less than those of 1893-94 by Rs. 1,36,764. The percentage of charges on receipts amounted to 6.45 during the past year as compared with 6.21 during 1895-96.

Under the head of charges the expenditure of the past year amounted to Rs. 3,36,963 as compared with Rs. 3,40,061 during 1895-96, or a decrease of Rs. 3,098.

Increase under fixed charges.

In fixed charges there was an increase of Rs. 2,883, the expenditure of 1896-97 being Rs. 1,70,253 as compared with Rs. 1,67,370 during 1895-96. This may be explained as follows :—There was an increase of Rs. 644 on account of the payment of the annual increment to the Assistant Commissioner ; an increase of Rs. 1,329 in the pay of Inspectors, Kotgushts and Jamadars, owing partly to a larger number of Inspectors having been posted to the Division and partly to the payment of compensation for dearness of food-grain to kotgushts and jamadars ; an increase of Rs. 200 on account of vernacular clerks owing partly to the full strength of vernacular clerks having been maintained throughout the year and partly to the payment of compensation for dearness of food-grain to clerks of the lowest grade ; and an increase of Rs. 6,161 on account of servants and guards and medical establishment, owing to the payment to those entitled to it, of compensation for dearness of food-grain. On the other hand, there was a decrease of Rs. 5,451 in connection with Superintendents and Assistant Superintendents and English clerks owing to officers of lower grades having been posted to the Division during the year.

Decrease under contingent charges.

The entire expenditure under contingencies amounted to Rs. 1,66,710, as compared with Rs. 1,72,691 during 1895-96 or a

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

decrease of Rs. 5,981. The expenditure on account of excavation of salt will be separately dealt with. Under other contingencies a decrease of Rs. 10,998 is apparent, which has occurred as follows:—There was an increase, (1) of Rs. 983 in the cost of the maintenance of the Khewra Glen water-supply ; (2) of Rs. 98 on account of rewards paid to subordinates for seizures of illicit salt effected ; (3) of Rs. 956 in travelling allowances, repairs to tents and tour charges, and (4) of Rs. 1,855 in petty and miscellaneous items. On the other hand, there was a decrease, (1) of Rs. 8,917 in expenditure on account of the wagon tramway and of mine improvement ; (2) of Rs. 638 in connection with through traffic charges owing to a smaller quantity of salt having been cleared, and (3) of Rs. 5,335 under the head of petty construction and repairs of buildings owing to an endeavour to reduce expenditure during the year.

REVIEW BY SECTIONS.
PUNJAB MINES.

13. In the Mayo Mines at Khewra, the measures which have been adopted for many years past for opening out the salt seams, in view to having stores of salt ready for excavation as required, were continued, and 914 lineal feet of drift work were driven for passages and airways and to test the thickness of certain marl seams. An additional length of 54 feet of the new tram tunnel was lined with masonry and all dangerous parts of the mine were carefully fenced. The surface drainage of the mine hill was efficiently maintained, and 700 lineal feet of draining was done at a cost of Rs. 1,275.

Additions and improvements in the Mayo Mines.

14. There was no fatal accident in the Mayo Mines during the past year ; but four cases occurred resulting in fractures of a leg, an arm, a finger and a rib. In three instances the accidents were occasioned by carriers slipping and falling while carrying salt, their loads in falling causing the fractures. In the fourth case, a miner's pick slipped out of his hand while being used, and struck another miner who was working close by, breaking his rib.

Accidents in the Mayo Mines.

15. The following statement shows the opening stock balance, the quantity of salt excavated, the quantity of salt sold, and the balance of stock in hand at the Mayo mines during the past and three preceding years:—

Stock balances, production and sales of salt at the Mayo Mines.

Year.	Balance in store at commencement of the year.	Excavation during the year.	Total of columns 2 and 3.	Issued during the year.	Balance in store at close of the year.
	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94 ...	5,58,386	18,19,233	23,77,619	18,93,275	4,84,344
1894-95 ...	4,84,344	17,19,269	22,03,613	16,55,027	5,48,586
1895-96 ...	5,48,586	18,82,229	24,30,815	19,40,640	4,90,175
1896-97 ...	4,90,175	18,36,868	23,27,043	18,40,229	4,86,814

The year opened with a stock balance of maunds 4,90,175, maunds 18,36,868 were excavated, maunds 18,40,229 were issued, and there was a balance of maunds 4,86,814 in hand when the year closed. This last item does not include a quantity of maunds 72,534 lying at the Warthganj Depôt, which had been sold, but not cleared, on the 31st March 1897 ; and another quantity of about 20,000 maunds lying in the mine, which had not been paid for. Including these two items, the balance of stock of salt in hand at Khewra at the close of the year amounted to 5,79,000 maunds.

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REVIEW BY SECTIONS.
PUNJAB MINES.

Cost of excavation.

The next statement shows the cost of excavating salt at the Mayo mines during the past four years :—

Year.				Quantity of salt excavated.	Cost of excavation.	Rate per 100 maunds.
				Mds.	Rs.	Rs. a. p.
1893-94	...	...	...	18,19,233	57,278	3 2 4.50
1894-95	...	...	...	17,19,269	60,919	3 8 8.32
1895-96	...	...	...	18,82,229	76,248	4 0 9.78
1896-97	...	...	...	18,36,868	74,410	4 0 9.78

As in previous years, the yield for every 100 cubic feet of salt excavated was maintained at 135 maunds. The rate paid, $10\frac{1}{2}$ pies per cubic foot, or Rs. 4-0-9.78 per 100 maunds, was the same as during 1895-96. The miners are believed to be well satisfied with this rate of payment, and there is no discontent.

Sales and deliveries.

16. The two statements which follow show, (1) the total sales and deliveries of salt from the four depôts of the Punjab Mines Division for the past four years, and (2) a classification of the same figures by depôts and under the different heads of through traffic, ordinary trade—salt removed by merchants themselves—and trade within the protected area of the salt range :—

Year.				Sales.	Deliveries.	Increase or decrease over sales.
				Mds.	Mds.	Mds.
1893-94	...	...	...	20,72,620	20,68,221	— 4,399
1894-95	...	...	...	18,41,408	17,83,646	— 57,762
1895-96	...	...	...	21,23,476	21,51,088	+ 27,612
1896-97	...	...	...	20,26,469	20,48,563	+ 22,094

Sales and clearances.

Sales and clearances.

		1895-96.				1896-97.			
		Through traffic trade.	Ordinary trade excluding Farodi trade.	Farodi trade.	Total.	Through traffic trade.	Ordinary trade excluding Farodi trade.	Farodi trade.	Total.
Sales.									
Warthganj.	...	18,01,987	1,38,653	...	19,40,640	17,67,409	72,820	...	18,40,229
Nurpur	...	...	4,486	...	4,486	...	4,111	...	4,111
Warcha.	...	...	85,198	...	85,198	...	99,028	...	99,028
Kalabagh.	...	...	93,152	...	93,152	...	83,101	...	83,101
Total.	...	18,01,987	3,21,489	...	21,23,476	17,67,409	2,59,060	...	20,26,469
Clearances.									
Warthganj.	...	18,37,537	1,27,411	6,725	19,71,673	17,82,130	70,202	7,058	18,59,390
Nurpur	...	...	...	4,530	4,530	...	...	4,153	4,153
Warcha.	...	...	76,408	5,818	81,726	...	94,242	5,578	99,820
Kalabagh.	...	...	90,127	3,032	93,159	...	81,794	3,406	85,200
Total.	...	18,37,537	2,93,946	19,605	21,51,088	17,82,130	2,46,238	20,195	20,48,563

'SALT' REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

The sales of the year under report show a decrease of maunds 97,007 as compared with 1895-96 were more than those of 1894-95 by maunds 1,85,061, but fall below the figures of 1893-94 by maunds 46,151. The average annual sales of the past four years amount to maunds 20,15,993, and the figures of the past year exceed this quantity by maunds 10,476.

In last year's report I showed that the year 1895-96 ended with well stocked markets, and that there had been a considerable trade with Kashmir towards its close. Considering that 1896-97 was a year of scarcity and high prices, some falling off in the trade under such circumstances might have been looked for. It is, however, satisfactory to note that sales have been fairly well maintained. The Assistant Commissioner of the Division reports that the trade of the past year frequently showed signs of being at least equal to that of 1895-96, but that simultaneously with the enhancement of the duty on Kohat salt a rumour arose that the duty on the salt of the Punjab Mines was to be reduced to Rs. 2 a maund. Telegrams were received by traders at Khewra, Pind Dadan Khan, and Miani to stop purchases, and a lull in the trade followed. It was not until after the 1st January 1897 that confidence was restored, and by that time it was not possible, owing to the continuance of high prices for food grains, to recover lost ground.

The total clearances of the year amount to maunds 20,48,563 compared with maunds 21,51,088 during 1895-96, or a decrease of maunds 1,02,525. But the figures of 1895-96 are abnormally high owing to the removal of the large uncleared balance of 1894-95. The average clearances of the past four years amount to maunds 20,12,879. The removals of the past year are in excess of these figures by maunds 35,684. From this it will appear that the volume of the supply of salt issued was maintained.

17. The figures relating to the through traffic and ordinary trade of the division during the past four years will be found in the following comparative table:—

		1893-94.	1894-95.	1895-96.	1896-97.
		Mds.	Mds.	Mds.	Mds.
Through traffic	...	18,20,776	15,94,719	18,01,987	17,67,409
Ordinary	...	2,51,844	2,46,689	3,21,489	2,59,060
Total	...	20,72,620	18,41,408	21,23,476	20,26,469

Through traffic business is carried on at the Warthganj depôt only in connection with the Mayo Mine. Compared with the entire trade, it amounted in 1893-94 to 87·84 per cent.; in 1894-95 to 86·60 per cent.; in 1895-96 to 84·86 per cent.; while during the past year it rose to 87·21 per cent. The quantity sold under this system during the past year was less than the figures of 1895-96 by maunds 34,578; more than those of 1894-95 by maunds 1,72,690; and again below those of 1893-94 by maunds 53,367. Ordinary trade was less than what it was in 1895-96 by maunds 62,429, but was in excess of the figures of 1894-95 and 1893-94 by maunds 12,371 and maunds 7,216 respectively.

18. The following statement shows for the past four years the quantities of salt cleared and removed from the Punjab Mines Division by railway, road and river for consumption—

**REVIEW BY SECTIONS.
PUNJAB MINES.**

Falling off explained,

Through traffic and ordinary sales.

Distribution of traffic.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. PUNJAB MINES.

- (1) in the Punjab and in Sindh, Kashmir and Baluchistan,
and
(2) in the North-Western Provinces, Oudh and Bengal:—

Year.	For consumption within the Punjab, including Kashmir, Sind and Baluchistan.			For consumption in other places.	Grand Total.
	By rail.	By road and river.	Total.	By rail.	
	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94 ...	16,45,078	1,82,810	18,27,888	2,40,333	20,68,221
1894-95 ...	13,95,065	1,74,815	15,69,880	2,13,766	17,83,646
1895-96 ...	17,81,924	1,48,751	19,30,675	2,20,413	21,51,088
1896-97 ...	16,38,179	1,69,179	18,07,358	2,41,205	20,48,563

Of the total clearances of the past year, 91·74 per cent. was removed by railway, as compared with 93·08 per cent. during 1895-96. Removals to the Punjab and to Sind, Kashmir and Baluchistan fell off by maunds 1,23,317; but there was an increase of maunds 20,792 in the trade with other areas of consumption.

Railborne trade of the
Warrthganj Depôt.

19. The rail-borne trade of the Warrthganj depôt connected with the Mayo Mine will be found classified by railways in the statement below:—

Name of railway.		Through traffic.			
		1893-94.	1894-95.	1895-96.	1896-97.
		Mds.	Mds.	Mds.	Mds.
North-Western Railway	To Miani ...	1,54,102	1,01,216	1,08,800	94,867
	Other stations...	13,75,205	11,55,458	14,61,055	13,99,078
Total ...		15,29,307	12,56,674	15,69,855	14,93,945
East Indian Railway ...		99,803	82,633	92,055	1,18,040
Oudh and Rohilkhand Railway ...		1,25,358	1,15,918	1,09,508	1,09,320
Rewari and Ferozepore Branch of the Rajputana-Malwa Railway.		18,578	16,581	25,324	23,990
Indian Midland Railway ...		88	...	150	25
Bengal and North Western Railway,		1,941	565	980	160
Delhi-Umballa-Kalka Railway ...		35,411	63,851	39,665	36,650
Total ...		18,10,486	15,36,222	18,37,537	17,82,130
Ordinary Trade.					
North-Western Railway ...		43,219	27,163	1,02,673	40,387
Rewari and Ferozepore Branch of the Rajputana Malwa Railway.		280	...	...	...
Total ...		43,499	27,163	1,02,673	40,387
Grand Total ...		18,53,985	15,63,385	19,40,210	18,22,517

Through Traffic.—The trade of the North-Western Railway shows a decrease of maunds 75,910 during the past year as compared with 1895-96. There was a considerable falling off in the trade with the Kashmir State. Direct bookings to places within Kashmir territory fell from maunds 96,025 in 1895-96 to maunds 7,757 during 1896-97, and a decrease also occurred in the quantities of salt despatched to marts in British territory, which export to Kashmir in addition to meeting local

demand. This will appear in the comparative statement which follows, showing the trade of such marts for the past two years:—

REVIEW BY SECTIONS.
PUNJAB MINES.

	1895-96.				1896-97.			
	Mds.				Mds.			
Hassan Abdal	...	...	...	56,621	...	...	...	57,102
Kharian	...	...	...	34,097	...	...	...	9,202
Gujrat	...	...	...	17,906	...	...	...	23,643
Sialkote	...	...	...	1,37,531	...	...	...	1,55,303
Wazirabad	...	...	...	13,498	...	...	...	12,915
Sarai-Kalan	...	...	...	4,045	...	...	...	3,470
Bawalpindi	...	...	...	1,84,199	...	...	...	1,28,552
Lalla Musa	...	...	...	24,659	...	...	...	25,368
Gujar Khan	...	...	...	42,959	...	...	...	38,700
Total	...	...	...	5,15,515	...	...	...	4,54,255

A decrease of maunds 61,260 appears in the trade of these marts for the past year as compared with 1895-96. The falling off is apparently owing to surplus stocks having accumulated during 1895-96. The briskness of the trade during that year was alluded to in my last annual report. It was said to have been owing to the salt revenue farming contract of the State changing hands, and the exports to Kashmir during March 1896 were particularly large. With the exhaustion of stocks the trade will probably resume its normal course. The growth of the trade to stations on the Wazirabad-Lyallpur Branch of the railway was considerable. Excluding the junction station of Wazirabad, the bookings to the branch during the past year amounted to maunds 22,175 against only maunds 4,582 in 1895-96. On the Rajpura-Bhatinda Branch also there was a substantial increase, maunds 40,590 having been booked to stations upon it compared with maunds 36,982 during 1895-96. The Patiala station received maunds 16,770 during the past year, while only maunds 13,155 were sent there during 1895-96.

There was an increase of maunds 25,985 in the quantity of salt consigned to stations on the East Indian Railway, maunds 1,18,040 having been booked against maunds 92,055 in 1895-96. The principal stations on this railway to which salt is booked direct are Cawnpur, Patna, Bihta and Gaya. During the past year maunds 12,720 were sent to Cawnpur compared with maunds 15,960 during 1895-96, and maunds 51,540 to Patna, against maunds 53,520 in 1895-96. The trade of both of these marts declined: but, on the other hand, maunds 32,580 were taken by Bihta, and maunds 9,000 by Gaya against maunds 15,660 and maunds 4,200 during 1895-96—a substantial increase in the case of each. The Khusrupur station between Patna and Mokameh received maunds 2,340 compared with maunds 300 during 1895-96, and an aggregate quantity of maunds 8,320 was consigned to eight other stations on the section of the line in Behar, with which there was no direct trade in 1895-96, salt going as low down as Monghyr. The increased traffic on this railway was with the province of Behar.

The trade with the Oudh and Rohilkhand Railway was almost stationary, maunds 1,09,320 having been booked against maunds 1,09,508 in 1895-96. The principal traffic is with marts on the section of the line between Fyzabad and Benares. During the year the trade with the Jaunpur mart decreased from maunds 36,630 in 1895-96 to maunds 26,453, while that with Rai Bareli on the Lucknow-Rai Bareli branch rose from maunds 4,320 in 1895-96 to maunds 13,455 during the year under report.

REVIEW BY SECTIONS.
PUNJAB MINES.

On the Rewari-Ferozepore Branch of the Rájputána-Malwa Railway there was a small decrease of maunds 1,334 in the traffic, bookings to stations upon it amounting to maunds 23,990 compared with maunds 25,324 in 1895-96. The Bhatinda station imported only maunds 9,000 as compared with maunds 11,643 in 1895-96; but Fazilka received maunds 9,270 against maunds 5,810 in 1895-96. On the whole the trade of the line was steady.

The trade with the Indian Midland and the Bengal and North-Western Railways was very small, and the traffic of the past year shows a decline in the case of each. During the year, only maunds 25 were sent to Morar on the Indian Midland Railway, and maunds 160 to Basti on the Bengal and North-Western line.

There was a decline of maunds 3,015 in the trade with the Delhi-Umballa and Kalka Railway, only maunds 36,650 having been consigned to stations on it compared with maunds 39,665 during 1895-96. During the past year maunds 18,150 were booked to stations on the section between Delhi and Umballa compared with maunds 14,675 in 1895-96, or an increase of maunds 3,475. Maunds 18,500 were taken by the section between Umballa and Kalka against maunds 24,990 in 1895-96—a decrease of maunds 6,490. It was on this latter section therefore that the decline in the trade occurred, the principal station, Kalka, taking only maunds 17,225 against maunds 21,725 in 1895-96.

The following figures show the direct trade in rock salt with the North-Western Provinces, Oudh and Bengal during the past five years:—

							Mds.
1892-93	...	...	...	...	...	...	2,17,006
1893-94	...	...	...	...	...	...	2,40,333
1894-95	...	...	...	...	...	...	2,15,697
1895-96	...	...	...	...	...	...	2,20,413
1896-97	...	...	...	...	...	...	2,41,180

There has been a slight increase in the trade during the past year, and it is hoped that the traffic will continue to improve.

Ordinary trade.—The removals by railway of ordinary trade salt amounted during the past year to maunds 40,387 compared with maunds 1,02,673 during 1895-96, or a decrease of maunds 62,286. The decline was very widespread over the North-Western Railway, the only line to which salt was despatched from the depôt by mercantile agency, and was due partly to the decrease in the trade with Kashmir and partly to the rumour of an impending reduction in the rate of duty, which was current in the Punjab during the year. The fluctuations in some of the principal marts were as follows:—Lala Musa imported only maunds 3,105 against maunds 7,419 in 1895-96; Rawalpindi maunds 17,140 against maunds 25,174 in 1895-96; Kharian only maunds 3,607, compared with maunds 14,727 during 1895-96; and the Sialkot and Amritsar merchants took no salt through mercantile agency during the year, while they so imported maunds 7,277 and maunds 5,830 during 1895-96.

Removals of ordinary trade salt by road from the Warthganj depôt amounted to maunds 36,873 during the past year, compared with maunds 31,463 in 1895-96, an increase of maunds 5,410. The more important marts to which salt was despatched by this method in larger quantities than in 1895-96 were Multan, Chakwal and Gujranwala.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

20. The sales and deliveries at the three lesser mines and depôts of Warcha, Kalabagh and Nurpur during the past four years will be found in the following statement:—

REVIEW BY SECTIONS.
PUNJAB MINES.

Sales and deliveries at the
Warcha, Kalabagh and
Nurpur mines,

Year.	Warcha.		Kalabagh.		Nurpur.	
	Sales.	Deliveries.	Sales.	Deliveries.	Sales.	Deliveries.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94 ...	1,07,271	1,09,754	67,266	70,695	4,808	4,614
1894-95 ...	1,01,935	1,05,085	80,324	77,350	4,122	4,316
1895-96 ...	85,198	81,726	93,152	93,159	4,486	4,530
1896-97 ...	99,028	99,820	83,101	85,200	4,111	4,153

Compared with 1895-96, there was an increase during the past year at Warcha of maunds 13,830 in sales and of maunds 18,094 in the quantity of salt removed. The increase in the trade occurred in connection with marts on the Sind Sagar Branch of the North-Western Railway. The trade with marts along the left bank of the Indus was particularly brisk; and it is noteworthy that a number of small markets received supplies direct. The salt of the Warcha Mine is of good quality, but it lies under the disadvantage of being nine miles from the nearest railway station, Ganjial, on the Sind Sagar Branch.

In the trade of the Kalabagh depôt there was a decrease during the past year as compared with 1895-96, of maunds 10,051 in sales, and of maunds 7,959 in deliveries. The principal trade of this depôt is with the line of country between Attock and Multan and with Sukkur in Sindh. Fluctuations in the principal marts were as follows:—Multan imported maunds 55,088 compared with maunds 59,664 during 1895-96, a decrease of maunds, 4,576; Muzaffargarh took maunds 1,719, against maunds 2,942 in 1895-96, a decrease of maunds 1,223; and Sukkur in Sindh took maunds 9,985 against maunds 12,352 in 1895-96, a decrease of maunds 2,367. The decline of the trade of this depôt was, however, met by the increase in the traffic from the Warcha Mine.

The sales and deliveries from the Nurpur depôt were very slightly below those of 1895-96, and do not call for remark. The trade of this depôt is entirely with villages in the protected areas of the salt range, and the demand upon it is entirely local.

The following are figures of quantities of salt sold for consumption within the protected areas of the salt range during the past three years:—

	Mds.
1894-95 ...	18,729
1895-96 ...	19,605
1896-97 ...	20,195

There is an increase in the sales of the past year as compared, not only with the figures of 1895-96, but also with those of 1894-95. This is satisfactory, considering the temptation there must have been to remove salt from the outcrops of Rock salt during a period of high prices of food grains like the year under report.

REVIEW BY SECTIONS.
PUNJAB MINES.
Through traffic receipts
and expenditure.

21. The following statement shows the through traffic receipts and expenditure during the past two years:—

						1895-96.	1896-97.
						Rs.	Rs.
Receipts	...	...	...	..	...	60,495	57,672
Expenditure	...	...	...	...	...	45,876	45,238
Profit						14,619	12,434

As explained in previous reports, the receipts are derived from a charge of six pies per maund paid by all traders who desire to have their salt cleared and consigned by the Department, and the expenditure is that which is incurred in carrying out this work. The receipts of 1896-97 fall below those of the previous year owing to a smaller quantity of salt having been purchased. The expenditure per maund of salt cleared during the past year amounted to 4·87 pies compared with 4·79 pies per maund during 1895-96. The profit amounted to Rs. 12,434 as against Rs. 14,619 in 1895-96.

Indus Preventive Line,
cost of maintaining.

22. The next statement shows for the past two years the cost of the Indus Preventive Line, which is maintained for the purpose of confining the use of Kohat salt to the territories lying on the right bank of the river Indus:—

Year.				Fixed establishment.	Contingencies.	Total.
				Rs.	Rs.	Rs.
1895-96	...	...	...	43,561	5,200	48,761
1896-97	...	...	...	41,246	4,961	46,207

Compared with 1895-96 there was a decrease of Rs. 2,554 in the total cost of the line during the past year. In the cost of fixed establishment there was a decrease of Rs. 2,315, which was due, (1) to no exchange compensation allowance having been paid to officers during the year; (2) to officers of lower grades having been posted to the line, and (3) to the removal of some of the subordinate establishment. Under contingencies there is a small decrease of Rs. 239 owing to less expenditure having been incurred on repairs to buildings and travelling allowance of officers.

At the commencement of the year under report the duty on Kohat salt stood at eight annas a Lahori maund of $102\frac{17}{28}$ lbs. avoirdupois, equivalent to 6 annas $4\frac{2836}{2873}$ pies a maund by British weight. In Finance and Commerce Department Notification No. 2547S.R., dated the 12th June 1896, the Government of India raised the duty on Kohat salt to Rs. 2 a Lahori maund, equivalent to Rs. $1-9-7\frac{2725}{2873}$ a maund by British weight, with effect from the 13th of July 1896. Roughly, it may be said that between the duty (Rs. 2-8-0 a maund) on cis-Indus salt and that levied on Kohat salt, there was a difference, (1) of Rs. 2-1-7 a British maund prior to the 13th of July 1896; and (2) of about $14\frac{1}{2}$ annas subsequent to that date.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

This enhancement made it necessary that I should study on the spot, and in concert with the local officers, the question connected with the production and distribution of Kohat salt. I accordingly visited the salt mines with Mr. Tupper, Officiating Financial Commissioner of the Punjab, during March 1897, and we had the advantage of being able to discuss these questions with the Commissioner of Peshawar and the Deputy Commissioner of Kohat, who had charge of the administration of the Kohat salt revenue. The conclusions arrived at by Mr. Tupper and myself are now before the Government of the Punjab and will soon be laid before the Government of India.

As regards the Indus Preventive Line, the Government of India decided (in letter No. 2546 S.R., dated 12th June 1896, to the Secretary to the Government of the Panjab) that the question of its maintenance would be taken into consideration when prices had settled down after the disposal of accumulated stocks of Kohat salt. Mr. Tupper and I found that stocks had not all been disposed of. From information given to us by the Deputy Commissioner of Kohat, about two lakhs of maunds of Kohat salt were still in private stores on the 1st of March 1897. We therefore considered that it would be inopportune to raise the question of the maintenance of the line.

Since then, however, I have found that though stocks of salt purchased at the eight-anna rate of duty still exist, yet prices have settled down to some extent, and attempts to pass Kohat salt across the river into the preventive zone have decreased. Under these circumstances, I have recently been able to reduce the strength of the establishment of the line by two Superintendents, one Inspector, one vernacular clerk, 16 jamadars and 148 peons. The force now posted on the Indus comprises one Superintendent, one Assistant Superintendent, four Inspectors, six kotgushts, 15 jamadars and 84 peons. This arrangement will considerably reduce the cost of the line. The reduction has been greatest at the northern and southern extremities of the zone, where the cost of carriage by road enhances the price of Kohat salt, and least in its centre opposite the Kohat salt mines, but everywhere the object has been to reduce expenditure while protecting the revenue efficiently. I have made these arrangements tentatively. Prices of Kohat salt have not yet hardened to what will be their level when the old stocks have been disposed of, and it is too early even yet to say what reduction will be finally possible.

23. The receipts and charges and the net revenue of the Kohat Salt Mines for the past four years will be found in the following table:—

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to maliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	5,90,285	2,31,488	39,947	28,767	68,714	1,62,774
1894-95	5,91,497	2,32,003	37,841	23,144	60,985	1,71,018
1895-96	7,85,470	3,08,100	39,004	31,848	70,852	2,37,248
1896-97	4,96,170	1,95,444	55,336	54,721	1,10,057	85,387

REVIEW BY SECTION.
PUNJAB MINES.

Visit of Commissioner to Kohat Salt Mines.

Reduction of Establishment on the Indus Line.

KOHAT MINES.
Receipts, charges and net revenue.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. KOHAT MINES.

Salt duty.

In comparison with 1895-96, there was a decrease of maunds 2,89,300 in the quantity of salt sold during the year under report. The sales of 1895-96 were exceptionally large, while those of the past year were below the average. During 1895-96 it became known to traders, carriers and others that an enhancement of the duty on Kohat salt was under contemplation, and the result was the very large increase in the trade which the figures of that year indicate. Early in 1896-97 the Government of India decided upon raising the duty on Kohat salt from 8 annas to Rs. 2 a Lahori maund, and the measure was carried into effect from the 13th of July 1896. A month's notice of this change was given to the trade, the sales during that month being limited to 1,50,000 maunds. The following figures give information in regard to the salt sold under these circumstances :—

	Maunds.
From 1st April to 12th June 1896, sales at 8 annas a Lahori maund	3,46,779
From 13th June to 12th July 1896, the month of notice, sales at 8 annas a Lahori maund	1,48,653
From 13th July 1896 to 31st March 1897, sales at the enhanced rate of Rs. 2 a Lahori maund	738
Total sales of 1896-97	4,96,170

Death of Mr. Johnson.

The orders of Government for the enhancement of the duty were carried out with great tact and success by Mr. Johnson, the Superintendent of the Kohat Salt Mines, and his officers, and the arrangements made met with the approval of His Honor the Lieutenant-Governor of the Punjab. I greatly regret to have to add that Mr. Johnson's death occurred during the year. Situate as the Kohat Salt Mines are on the frontier, the change in the rate of the salt duty was a delicate measure, and its successful introduction was largely due to Mr. Johnson's tact, ability and unsparing devotion to duty.

The figures which I have given show that of the total quantity of 4,96,170 maunds of salt sold during the past year, 4,95,432 were disposed of at the 8 anna rate of duty, and only 738 maunds at the enhanced rate of Rs. 2 a Lahori maund. Sales have therefore been practically at a standstill since the introduction of the higher rate of duty.

Considering the large quantities of salt sold during 1895-96, and from the 1st April to the 12th July 1896, this result was perhaps to be looked for. I give the following figures in support of this view :—

	Quantity of salt sold. Mds.
1892-93	6,23,981
1893-94	5,90,285
1894-95	5,91,497
Average	6,01,921
1895-96	7,85,470
1896-97	4,96,170
Average	6,40,820

It will be seen that the average sales at the mines amount to about six lakhs of maunds a year, and that the average of the past two years slightly exceeds that of the three years ending with 1894-95. The winter is the season for sales at the Kohat Salt Mines, pack animals being turned out to graze during the hot months, and traders and carriers do not venture into the lower country during the heat of summer. It is said that old stocks of salt still exist: but it seems to be likely that there will be some revival of trade at the enhanced rate of duty during the latter half of 1897-98.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

The issues of salt from the different mines during the past two years are shown in the table below :—

REVIEW BY SECTIONS.

KOHAT MINES.

Issues of salt from different mines.

Name of depôt.						1895-96.	1896-97.
						Mds.	Mds.
Jatta	...	...	...	...	...	3,10,020	2,04,834
Malgin	...	...	...	...	...	1,62,685	1,34,269
Narri	...	...	...	...	...	29,399	34,021
Karrak	...	...	...	...	...	1,34,096	40,325
Bahadurkhel	...	...	...	...	...	1,49,270	82,721
Total						7,85,470	4,96,170

The principal bookings of the trade of the past year were as follows :—

Maunds	77 823 to the Kohat district.
"	91,390 to the Bannu "
"	2,27,104 to the Peshawar "
"	25,440 to Afghanistan, and
"	54,956 to Swat and Buner.

The bookings to independent territory form a small proportion of the total sales, but probably a good deal of the salt booked to British districts was exported across the frontier later on, particularly in the case of the Peshawar district. Pack carriage appears to be exclusively used for the removal of salt from these mines. During the past year the animals so employed comprised 37,693 camels, 65,157 bullocks, and 67,329 donkeys.

The collections at the mines fell below those of 1895-96 by Rs. 1,12,656, and were also less than the figures of 1894-95 and 1893-94. This was of course owing to a falling off in the issue of salt compared with those years.

The total charges of the mines during the year under report amounted to Rs. 1,10,057 against Rs. 70,852 in 1895-96, or an increase of Rs. 39,205. Under the head of establishment and contingencies there was an increase in expenditure of Rs. 16,332, due to an addition of four officers (including a Superintendent and an Assistant Superintendent) and 182 men to the establishment in consequence of the enhancement of the duty. There was also an increase of Rs. 22,873 in payments to Malikis and others for the same reasons. Sanction to this extra expenditure was conveyed in letter No. 2546S.R., dated the 12th June 1896, from the Government of India, Department of Finance and Commerce, to the Government of the Punjab.

In comparison with 1895-96, the net revenue of the mines fell from Rs. 2,37,248 to Rs. 85,387, a difference of Rs. 1,51,861. This was owing partly to less salt having been taxed and partly to larger expenditure, the reasons for which have been explained.

24. The following statement shows the transactions of the past four years at the salt mines in the Mandi State :—

MANDI MINES.

Receipts, charges and net revenue.

Year.	Total amount realized at Re. 1-2-0 per maund.	Due to British Government at two-thirds of duty, viz., five annas per maund.	Balance due to Raja.	Charges incurred by the British Government.			Net revenue derived by the British Government.
				Establishment maintained at the mines.	Contingencies.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	1,50,779	41,883	1,08,896	6,939	854	7,793	34,090
1894-95	1,44,887	40,246	1,04,641	8,551	825	9,376	30,870
1895-96	1,54,498	42,916	1,11,582	8,882	800	9,682	33,234
1896-97	1,41,031	39,175	1,01,856	6,389	1,065	7,454	31,721

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. MANDI MINES.

The total sum realized upon salt sold falls below the figures of 1895-96 by Rs. 13,467, and is also less than the receipts of 1894-95 and 1893-94. Out of the charge of Re. 1-2-0 a maund on the salt sold, which includes price and duty, the British Government receives five annas and the Raja of Mandi thirteen annas. Of the total receipts of Rs. 1,41,031, the share of the British Government amounted to Rs. 39,175, while that of the Raja was Rs. 1,01,856. The revenue of the British Government was charged with a sum of Rs. 7,454 expended in maintaining an establishment at the two mines at Guma and Drang, leaving a net receipt of Rs. 31,721.

The charges of the past year amounted to Rs. 7,454 compared with Rs. 9,682 expended during 1895-96, a decrease of Rs. 2,228. The cost of the establishment decreased during the year by Rs. 2,493, owing to a Superintendent of lower rank having been posted to the mines and to his not being entitled to exchange compensation allowance. Under contingencies there is an increase of Rs. 265, which is due to an item of travelling allowance paid to the Superintendent transferred to the mines at the close of 1895-96.

Detail of sales and
distribution of Mandi
salt.

25. The statement below shows the quantities of salt sold at the Mandi mines during the past four years and the consignments to British territory and Native States :—

Year.				For export to British ter- ritory.	For sale in Na- tive States.	Total.
				Mds.	Mds.	Mds.
1893-94	...	...	...	77,602	56,424	1,34,026
1894-95	...	...	...	74,080	54,709	1,28,789
1895-96	...	...	...	83,174	54,157	1,37,331
1896-97	..	...	...	75,316	50,045	1,25,361

Compared with 1895-96, the sales of 1896-97 show a decrease of maunds 11,970, and also fall below those of 1894-95 and 1893-94 by maunds 3,428 and maunds 8,665 respectively. The quantity exported to British territory was less than the consignment of 1895-96 by maunds 7,858; above that of 1894-95 by maunds 1,236, and again less than the figures of 1893-94 by maunds 2,286. Consignments to Native States fell below those of previous years by maunds 4,112 in 1895-96, by maunds 4,664 in 1894-95, and maunds 6,379 in 1893-94.

Details will be found in appendix VI. showing consignments to the different areas of consumption in British and Native territory. In the former, Mandi salt is consumed by the people of the Kangra, Kulu and Simla districts. Compared with 1895-96 there was a decline in the trade with all three of these areas of maunds 6,101 in Kangra; maunds 1,151 in Kulu, and maunds 606 in Simla: in all a falling off of maunds 7,858. As regards Native States there was a decrease in the bookings to Mandi (maunds 5,203), Chamba (maunds 19), and Rampur Bishahr (maunds 218), while consignments were larger to Suket (maunds 965) and Bilaspur (maunds 363), leaving a net decrease of maunds 4,112.

Quarries worked.

The issues from the two quarries of Guma and Drang during the past year were maunds 63,615 and maunds 61,746, respectively, compared with maunds 68,180 and maunds 69,151 during 1895-96. The greater part of the salt for British

territory was obtained from the Guma quarry, that at Drang supplying the larger proportion of the consignments to Native States.

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The decline in the sales of the year compared with 1895-96 was owing to a severe type of cattle disease which occurred in an epidemic form in the hill country during the latter half of the year. This disease interfered with trade, not only by affecting pack cattle, but also by preventing the free movement of the population, owing to quarantine being strictly enforced between village and village by the people themselves. In consequence of this there was a decrease of 6,439 in the number of men who visited the mines for loads of salt, and of 6,168 in the number of pack bullocks employed. It need hardly be mentioned that a decrease in the sales of this salt does not cause any loss to the British Government: in fact it results in a greater consumption of Punjab mines rock salt paying the full duty of Rs. 2-8 a maund.

The mines continued in working order during the year, and the supply of salt was sufficient to meet the requirements of the trade. They were visited once during the year by the Superintendent of the Raja of Mandi. The work connected with the issue and sale of salt was carried on satisfactorily.

26. The statement below shows the gross receipts, the fixed and contingent charges, and the net revenue of the Sultanpur salt works during the past and three preceding years:—

SULTANPUR SALT
WORKS.

Receipts, charges and net
revenue.

Year.	Gross receipts.				Charges.			Net revenue.
	Excise duty.	Hakimi cess.	Miscel- laneous.	Total.	Fixed.	Conti- nent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	1,66,169	6,207	59	1,72,535	22,987	2,640	25,627	1,46,908
1894-95	2,36,535	8,386	589	2,45,510	16,104	1,924	18,028	2,27,482
1895-96	2,70,332	7,864	58	2,78,254	15,508	2,551	18,059	2,60,195
1896-97	2,79,693	1,748	13	2,81,454	16,822	2,486	19,308	2,62,146

The receipt of revenue at the works has steadily increased throughout the four yearly periods. The figures of the year under report are in excess of those of 1895-96 by Rs. 3,200; of those of 1894-95 by Rs. 35,944, and exceed those of 1893-94 by Rs. 1,08,919. Under the head of excise duty there is an increase, compared with 1895-96, of Rs. 9,361, resulting of course from a larger quantity of salt taxed. Under Hakimi cess, there is a decrease of Rs. 6,116 during the past year as compared with the previous one. This cess was reduced from varying rates (one anna and nine pies to six pies) to one uniform charge of three pies a maund with effect from the 7th January 1896. The reduction affected the revenue of 1895-96 only partially: but it has had full effect on the receipts of 1896-97, as the decrease observable in collections of the cess shows. Compared with 1895-96 there is a decrease in miscellaneous revenue of Rs. 45. Collections under this head are petty and do not call for further remark.

There is an increase of Rs. 1,249 under charges, the expenditure of the past year amounting to Rs. 19,308 compared with Rs. 18,059 during 1895-96. Under fixed charges there is an increase of Rs. 1,314, which is owing (1) to the payment of the usual annual increment to the Superintendent in charge of the works, and to the posting to them of an Assistant Superintendent in place of an Inspector; (2) to an Inspector having

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WORKS.

drawn charge allowance and the employment of an extra vernacular clerk, and (3) to the payment of compensation for dearness of food-grain to subordinates to whom it was due. Contingencies show a decrease of Rs. 65, due to lesser expenditure on repairs to buildings at the works.

The net revenue of the works shows a progressive increase year by year, from Rs. 1,46,908 in 1893-94, to Rs. 2,62,146 during the past year, a difference of Rs. 1,15,238, equal to nearly 44 per cent.

Stocks, manufacture and sales.

27. Statistics of stocks, manufacture and sales at the Sultánpur salt works during the past four years will be found in the following statement:—

Year.	Stock at the commencement of the year.	Manufactured during the year.	Sold during the year.	Stock in hand at the close of the year.
	Mds.	Mds.	Mds.	Mds.
1893-94	2,427	65,082	(a) 66,972	537
1894-95	537	1 00,485	94,614	6,408
1895-96	6,408	1,19,392	1,08,133	17,667
1896-97	17,667	1,19,494	1,11,877	25,284

The quantity of salt produced during the past year was only maunds 102 in excess of the outturn of 1895-96; but the stock balance rose from maunds 17,667 to maunds 25,284. This balance is not a large one. There is never any danger of a failure of manufacturing operations at these works owing to climatic conditions, and the owners of factories therefore endeavour to keep pace with the demand and avoid the accumulation of large stocks. Fresh salt is always in better demand and of more value in the market than salt which has been stored.

During the past year 48 factories worked as compared with 54 in 1895-96. The working factories were situate in six clusters—at Mubarikpur, Zahidpur, Sultánpur, Saidpur, Mehmudpur and Sadrana. The owners of the six factories which remained closed could not obtain funds with which to carry on work, much of the local capital being invested in the grain trade. The factories which worked were, however, quite capable to producing as much salt as the trade required, and the supply was at all times fully equal to the demand.

During the past year maunds 1,11,877 of salt were excised compared with maunds 1,08,133 in 1895-96, or an increase of maunds 3,744. The statement shows that there has been steady progress in sales year by year since 1893-94, the figures of that year being exceeded by those of the year under report by maunds 44,905, or more than 40 per cent. The Hakimi cess on the produce of these works was reduced on the 7th January 1896 from varying rates (one anna and nine pies to six pies a maund) to one uniform charge of three pies a maund on all salt excised. This change was expected to have full effect during the past year, and on their part the manufacturers endeavoured to improve the position by reducing their prices. No considerable increase in sales occurred, but the result has been so far satisfactory that the trade of the works more than held its own, though there was severe scarcity, and prices of food grain were very high in the areas within which Sultánpuri salt is consumed.

The Sultánpur salt works are situate in a sandy and poor country which not infrequently suffers from a deficiency in the rainfall. The works afford employment to a large number of

(a) Includes wastage maunds 504.

persons at a time of the year when there is little or no field work, and during a year of scarcity like the past they have been particularly valuable in giving a means of livelihood to many who would otherwise have suffered from the effects of the failure of the crops. Under these circumstances, I think it is very satisfactory that the trade of the works remained in a healthy condition during the year under report.

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WORKS.

28. The following statement shows the prices at which salt was sold at the Sultānpur salt works during the past year as compared with 1895-96 :—

Selling price at the works.

Year.	One anna to under three.	Three to under four.	Four to under five.	Five to under six.	Six to under eight.	Above eight.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1895-96 ...	3,373	30,668	70,469	2,212	1,411	...	1,08,133
1896-97. ...	27,896	30,581	52,935	465	...	...	1,11,877

I mentioned in the preceding paragraph that simultaneously with the reduction in the rate of the Hakimi cess, the manufacturers endeavoured to improve their trade by reducing their prices. The statement given shows the extent to which this was done. During 1895-96 maunds 34,041 were sold at under four annas a maund, while the quantity so disposed of in 1896-97 amounted to maunds 58,477, a difference of maunds 24,436, equal to 41·78 per cent. On the other hand, sales of salt at rates from four annas and upwards amounted during the past year to only maunds 53,400 compared with maunds 74,092 in 1895-96, a decrease of maunds 20,692, equal to 38·74 per cent. These reductions in price are large, and the manufacturers have wisely given the whole benefit of the change in the rate of the Hakimi cess to the consumer, no doubt in the hope that the sale of large quantities at low rates would yield a higher aggregate profit than small quantities at fancy prices. They have had their reward in a steady maintenance of their trade during a year of exceptional difficulty. The sale prices of Sultānpuri in the markets which import it illustrate the effects of the reduction in the Hakimi cess and of the rates at the works. Thus at Cawnpur the price of the salt was Rs. 3-5-4 a maund in April 1895 and Rs. 3-1-0 in April 1896; at Hardoi Rs. 3-10-9 in April 1895 and Rs. 3-9 in April 1896; at Sitapur, Rs. 3-12-0 in April 1895 and Rs. 3-8-3 in April 1896; at Sultānpur (Oudh) Rs. 3-12-11 in April 1895 and Rs. 3-8-11 in April 1896; and at Rai Bareli Rs. 3-8-11, in April 1895 and Rs. 3-7 in April 1896.

29. The statement below shows the distribution of the trade of the Sultānpur salt works during the past year and the three preceding it :—

Distribution of trade by
rail and road.

Distribution of exports.	1893-94.	1894-95.	1895-96.	1896-97.
<i>Railway Traffic.</i>	Mds.	Mds.	Mds.	Mds.
To Delhi ...	5,067	1,840	100	197
North Western Railway ...	4,544	6,535	6,955	6,464
East Indian Railway ...	49,885	70,159	77,648	81,463
Elibhit and Bareilly Railway ...	2,715	11,127	9,940	12,505
Oudh and Rohilkhand Railway ...	1,232	1,200	270	715
Lucknow-Rae Bareli Branch, Oudh and Rohilkhand Railway.	...	...	1,530	...
Bewari-Ferozepore Branch, Rājputāna-Malwa Railway.	...	...	15	...
Total ...	63,243	90,861	96,458	1,01,344

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Distribution of exports.				1893-94.	1894-95.	1895-96.	1896-96.
				Mds.	Mds.	Mds.	Mds.
<i>Road traffic.</i>							
To Punjáb	...	...	...	630	1,202	1,478	2,062
To North-Western Provinces	...	...	...	2,595	2,551	10,197	7,871
Total				3,225	3,753	11,675	10,533
GRAND TOTAL				66,468	94,614	1,08,133	1,11,877

The quantity sent to Delhi was small; Sultánpurí salt is not generally consumed in the city of Delhi. Formerly despatches used, in the first instance, to be consigned to Delhi, to be re-booked thence as the requirements of the different marts to the eastward dictated. As the trade has steadied, this practice has ceased, and salt is now booked direct to areas of consumption.

There is a slight falling off in the trade with the North-Western Railway. In 1895-96 the entire quantity despatched, maunds 6,955, was booked to Saháranpur. During the past year maunds 81 were sent to Meerut, maunds 470 to Muzaffarnagar, and maunds 5,913 to Saháranpur. The salt sent to Meerut is believed to have been utilised in soap manufacture. The consignment to Muzaffarnagar was apparently an experimental one. There has always been a steady trade between the salt works and the mart of Saháranpur. Sultánpurí salt is not consumed in the Saháranpur district, but all imports are sent on into the Dehra Dun district and the hills north of Dehra, where the salt is liked and is in demand. It is in this direction that there has been a decline in the trade, due probably to high prices of food grains.

Cawnpur is the only mart on the East Indian Railway which imports Sultánpurí salt, and the quantity despatched to it during the past year amounted to maunds 81,463 against maunds 77,648 in 1895-96, an increase of maunds 3,815. Here also Sultánpurí salt is not locally consumed, but is exported from Cawnpur by railway, road and river into the districts of Unao, Rai Bareli, Partábgarh, Sultánpur, Bara Banki, Hardoi, Kheri and Sitapur in Oudh.

The trade with the Bareilly-Pilibhít Railway increased from maunds 9,940 in 1895-96 to maunds 12,505 during the past year, a difference of maunds 2,565. This increase resulted from larger bookings to Pilibhít itself. The salt sent in this direction is said to be largely consumed in the taráí and the Lower Himalayas.

There was a slight increase in the quantity booked to the Oudh and Rohilkhand Railway, but consignments to its branch from Lucknow to Rae Bareli ceased. The traders state that the rates of traffic on this railway are unfavourable, and that it is more profitable to despatch the salt from the works to Cawnpur in the first instance and to distribute it thence.

The quantity of salt removed by road from the works amounted during the past year to maunds 10,533 compared with maunds 11,675 in 1895-96, a decrease of maunds 1,142. There

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was an increase in the trade with the district of Gurgaon, Rohtak and Delhi in the Punjab, maunds 2,662 having been booked to them during the past year compared with maunds 1,478 in 1895-96. There was a decline in the road traffic with the North-Western Provinces, maunds 10,197 having been despatched in 1895-96, and only maunds 7,871 in 1896-97. Of this last-named quantity, maunds 189 were sent to the Dehra Dún district, and the rest to the Moradabad, Bijnor and Pilibhít districts of Rohilkhand, where, it is said, that Sultánpuri salt is consumed not only locally, but also in the foothills of the Himalayas. The falling off in this trade is said to have been owing to the scarcity of fodder in Rohtak and Gurgaon preventing the cart owners of those districts from returning to the salt works after having taken consignments of salt into Rohilkhand in the beginning of the latter half of the year under report.

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30. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Sambhar Lake Division (the most important in the Department) during the past four years:—

SAMBHAR.
Receipts, charges and net
revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	69,75,353	9,53,395	24,174	79,52,922	1,18,462	1,66,435	2,84,897	76,68,025
1894-95	1,00,54,045	10,97,448	32,773	1,11,84,266	1,23,556	2,55,232	3,78,788	1,08,05,478
1895-96	92,89,435	9,28,943	14,931	1,02,33,309	1,30,909	2,21,471	3,52,380	98,80,929
1896-97	98,15,525	9,79,304	19,013	1,08,13,842	1,18,375	2,03,357	3,21,732	1,04,92,110

It will be remembered that during 1893-94 the price of Sambhar salt had to be raised to eight annas a maund in consequence of a failure of stocks, and a considerable decrease resulted in sales. There can therefore be no instructive comparison between the figures of 1893-94 and those of the year under report. The gross revenue of the past year falls below that of 1894-95, but is in excess of that of 1895-96. In 1896-97 the total realizations amounted to Rs. 1,08,13,842 compared with Rs. 1,02,33,309 during 1895-96, or an increase of Rs. 5,80,533. This increase is distributed under all heads of revenue:—Rs. 5,26,090 under excise duty; Rs. 50,361 under sale price, and Rs. 4,082 under miscellaneous collections. This increase in the revenue was of course the result of a larger quantity of salt having been disposed of, and the causes which have led to this will be discussed further on in connection with the subject of the sales of salt.

Increase in gross realisations and net revenue explained.

The total charges of the Division amounted to Rs. 3,21,732 during the past year, compared with Rs. 3,52,380 during 1895-96, or a decrease of Rs. 30,648. This difference is explained below.

Under fixed charges there was a decrease in expenditure amounting to Rs. 12,534. This is arrived at as follows:—There was an increase, (1) of Rs. 1,002 in the pay of the Assistant Commissioner owing to an officer drawing a higher salary having held charge of the Division during the whole of the

Difference in fixed and contingent charges explained

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year; (2) of Rs. 785 in connection with clerks, owing to men of higher grades having drawn pay in the Division, and (3) of Rs. 1,773 on account of compensation for dearness of food-grains paid to the subordinate establishment entitled to it under the rules. On the other hand, there was a decrease, (1) of Rs. 1,191 on account of exchange compensation allowance; (2) of Rs. 11,840 owing to Superintendents and Assistant Superintendents of lower grades having been posted to the Division during the year; (3) of Rs. 2,969 in connection with a saving under temporary establishment, and (4) of Rs. 94 in the leave allowances of the subordinate establishment.

Under contingencies there was a decrease of Rs. 18,114, and the following comparative classifications of the charges of the past two years will indicate the heads under which the difference occurred :—

Item.	Sub-head of contingent charges.	1895-96.	1896-97.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Manufacture	1,95,312	1,64,017	...	31,295
2	Travelling allowance of officers and establishment, conveyance of tents and records, postage, hot weather and stationery charges.	2,707	1,986	...	721
3	Petty construction and repairs ...	12,285	5,729	...	6,556
4	Through traffic charges ...	8,221	28,869	20,648	...
5	Other miscellaneous charges ...	2,946	2,756	...	190
	Total ...	2,21,471	2,03,357	20,648	38,762

In connection with manufacture, the decrease in expenditure is owing to a smaller quantity of salt having been produced. The falling off under the item of travelling allowance, &c., is due to no officers having been sent on deputation to Native States during the year. The decrease in connection with the repair and construction of buildings has resulted from a postponement of building work. The increase under the head of through traffic charges is owing partly to the cost of construction of a godown at Sambhar for bags belonging to through traffic traders, and partly to the cost of clearing a larger quantity of through traffic salt than during 1895-96. The small decrease of Rs. 190 under petty items does not call for explanation.

After deducting charges, the net revenue of the Division amounted to Rs. 1,04,92,110 compared with Rs. 98,80,929 during 1895-96, or an increase of Rs. 6,11,181.

Manufacture and sales.

31. The statement below shows the quantities of salt manufactured and sold at the Sambhar Lake during each of the past ten years ending with 1896-97 :—

Year.					Quantity of salt manufactured.	Quantity of salt sold.
					Mds.	Mds.
1887-88	...	...	...	...	34,97,583	35,45,930
1888-89	...	...	...	...	60,48,159	35,96,049
1889-90	...	...	...	...	20,42,200	38,34,805
1890-91	...	...	...	...	58,93,453	42,82,236
1891-92	...	...	...	...	34,42,109	45,67,912
1892-93	...	...	...	...	90,666	51,09,601
1893-94	...	...	...	...	44,51,154	27,95,141
1894-95	...	...	...	...	70,35,016	40,31,618
1895-96	...	...	...	...	51,29,304	37,15,774
1896-97	...	...	...	...	30,89,846	39,31,210

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Excluding the year 1892-93, when only maunds 90,666 of salt were produced in consequence of unfavourable weather, the average quantity of salt manufactured at the Lake amounts to maunds 45,14,313. If the ten yearly periods be taken together, the average outturn is maunds 40,71,949. The past year was a poor one for manufacture owing to unfavourable climatic conditions, which will be described further on, and its outturn of salt, maunds 30,89,846, contrasts unfavourably with the averages which have been given.

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As regards sales, excluding the year 1893-94, during which the price at Sambhar was raised to eight annas a maund, and trade declined greatly in consequence, the average quantity disposed of amounts to maunds 40,68,348. The sales of the year under report fall short of this by maunds 1,37,138. But if the figures of the entire period of ten years be taken, the average comes to maunds 39,41,027, and the sales of 1896-97 fall short of this quantity by maunds 9,817 only.

32. The manufacture of salt at the Sambhar Lake is dependent upon the rainfall and favourable weather conditions. Statistics of the rainfall at the Lake during the ten years which ended with 1896-97 appear in the statement below:—

Rainfall.

Year.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.	Number of rainy days.
1887-88 ...	0 05	...	0 35	14 34	7 31	0 98	0 06	...	0 06	0 48	0 73	1 14	25 50	68
1888-89 ...	0 47	...	0 23	4 39	14 19	0 44	0 17	0 44	...	0 34	1 26	0 34	22 27	48
1889-90 ...	0 21	1 53	2 68	5 07	12 65	...	0 01	...	...	...	...	0 54	22 69	50
1890-91 ...	...	...	0 90	3 85	4 11	1 15	0 13	0 01	0 31	0 97	...	0 66	12 09	45
1891-92 ...	0 04	0 25	0 70	3 83	3 79	2 10	0 33	...	...	0 83	0 02	...	11 89	47
1892-93 ...	...	0 60	1 69	10 50	12 24	13 98	...	...	0 09	0 86	0 54	0 31	40 81	69
1893-94 ...	...	2 22	2 34	10 27	6 65	3 83	0 02	1 75	0 12	0 48	...	...	27 68	60
1894-95 ...	...	1 75	3 63	8 02	6 13	2 97	...	...	3 64	0 67	0 06	0 35	27 22	70
1895-96 ...	0 57	0 06	1 27	4 87	8 30	0 34	...	...	0 10	0 04	0 06	0 02	15 63	41
1896-97 ...	...	0 94	2 60	4 74	2 40	2 95	0 20	1 17	0 12	...	0 03	0 03	15 18	44

For successful manufacture it is necessary not only that the rainfall should be good, but that it should occur in such a manner during the monsoon months as to cause the rivers to come down in flood, and so fill the Lake to a depth sufficient to prevent the unduly rapid evaporation of brine. I remarked in my last annual report that the rainfall of the monsoon of 1895 was light, and that the brine supply failed early in the following manufacturing season. Though this was so, yet a reference to the table will show that 8 30 inches of rain fell in August 1895, and this concentrated fall caused the Lake to fill to a certain extent. During the monsoon of 1896 the rainfall was more distributed, 4 74 inches falling in July, only 2 40 inches in August, and 2 95 inches during September, and the result was that but little water entered the Lake. Added to this, the weather was exceptionally hot and dry, but little rain fell during the winter, and the brine supply was not only exceptionally small but failed very early in the season. Under these circumstances, the past year was a very unfavourable one for manufacture.

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33. The statement below shows the quantities of the different descriptions of salt which were manufactured at the Sambhar Lake during the past and three preceding years:—

Method of manufacture.	1893-94.	1894-95.	1895-96.	1896-97.
	Mds.	Mds.	Mds.	Mds.
In pans on the Lake edge ...	19,03,156	22,15,918	9,26,514	4,00,256
Lake bed extraction ...	1,047	6,60,623	6,20,247	43,156
Walled enclosures ...	25,46,951	41,58,475	35,82,543	26,46,434
Total ...	44,51,154	70,35,016	51,29,304	30,89,846

The outturn of the year under report was the lowest of the four yearly periods; it falls below the production of 1895-96 by maunds 20,39,458; of 1894-95 by maunds 39,45,170, and of 1893-94 by maunds 13,61,308.

The light rainfall of 1895-96 resulted in the Lake being quite dry during the first three months of the past year, and there was no manufacture of salt in consequence for the first five months of the year, from April to August. The rainfall of the monsoon of 1896 was not only light, but unfavourable in the manner of its occurrence, and towards the end of August it became apparent that there was practically no hope of further rainfall, and the brine in the Lake began to evaporate rapidly under the influence of the dry heat which prevailed. On this, manufacturing operations were at once commenced and pushed forward vigorously. Endeavour was made to fill the pans of the walled enclosures as quickly as possible, pans were constructed along the Lake edge, and arrangements were made to obtain salt from the bed of the Lake itself by damming up the brine wherever this was practicable. Extraction of salt commenced in September 1896, and by the close of March 1897, maunds 30,89,846 of salt had been safely stored. Considering the difficulties which had to be overcome in order to accumulate within our works a quantity of brine sufficient to produce over thirty lakhs of maunds of salt at a time when the supply was scanty and evaporation was going on with the greatest rapidity, I think the result is satisfactory. The salt obtained was not all of very good quality, but still it is saleable, and the quantity obtained has enabled us to tide over a year of exceptional drought and difficulty.

The statement shows that the outturn of salt from pans on the Lake edge during the past year amounted to maunds 4,00,256 only compared with maunds 9,26,514 in 1895-96; maunds 22,15,918 in 1894-95, and maunds 19,03,156 in 1893-94. The smallness of the quantity of this kind of salt produced illustrates the unfavourable character of the past year. The construction of pans was commenced as soon as it became clear that there was no hope of further rainfall, but the small supply of brine evaporated so rapidly and receded so quickly towards the centre of the Lake, that only one crop of salt could be obtained from 2,736 pans which were worked.

The outturn of salt from the bed of the Lake, obtained by damming up the receding brine, amounted to maunds 43,156 only compared with maunds 6,20,247 during 1895-96. The

quantity of this kind of salt produced was nominal, and the failure in manufacture was due, as in the case of Lake edge pans, to the scanty supply of brine and the rapidity with which it receded towards the Lake centre.

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The outturn from the walled enclosures amounted to maunds 26,46,434, compared with maunds 35,82,543 during 1895-96. When manufacturing operations commenced during the last week of August 1896, we had ten of these walled enclosures in working order at Sambhar with an aggregate evaporating surface of 551.11 acres. Some of these enclosures are filled by gravitation, while others are so situate that brine has to be lifted into them with the aid of pumps. The work of filling these enclosures was carried on night and day; but at last the pumps clogged with salt owing to the rapid concentration of the brine, and one large enclosure of 108.93 acres remained unfilled, while 77.45 acres of pans of another enclosure were only partially charged. The accumulation in the works in a short space of time, of brine at a high degree of density, resulted in the precipitation of salt almost simultaneously in all of the enclosures. Efforts were made to extract this salt while in a proper condition: but the salt cake in 18 pans with an evaporating surface of 42.85 acres hardened so rapidly that it was found impracticable to remove it in a saleable state, and it was allowed to remain in the pans. This salt is estimated to amount to about maunds 2,50,000, and it will be obtained in a satisfactory condition after it has been dissolved by the rainfall of 1897 and re-crystallised. The success which has attended manufacture in these walled enclosures during such a year of exceptional difficulty as that under report, shows that these works are of the greatest value to us. I mentioned in my last annual report that in addition to the ten enclosures at Sambhar, a similar work of large size was being constructed at Nawa. This latter has now been completed and will be available for manufacture during 1897-98. When manufacture commenced during the past year, work upon it was not sufficiently advanced owing to a regrettable outbreak of cholera among the labourers employed, for this enclosure to be of much use to us. But even in its unfinished state it gave us material assistance, as nine pans, with 27 acres of evaporating surface which were excavated in time to be charged with brine, yielded maunds 2,06,767 of good salt. Measures are also in progress to improve the system of charging the enclosures at Sambhar with brine for manufacture; and I trust that the arrangements being made will place us in a better position to meet difficulties in the future. With our large trade at Sambhar we require a fairly regular supply of salt, and the efforts being made are directed towards that end.

Construction of a large
walled enclosure at
Nawa.

Owing to the high prices of food grains there was no difficulty in connection with the labour supply at the Lake during the past year. The cost of extraction and storage of salt during the year was as follows:—Pan salt cost 5.51 pies a maund compared with 6.60 pies a maund during 1895-96; Lake salt 5 pies against 5.61 pies in 1895-96; and the cost of the salt obtained from walled enclosures was 3.65 pies compared with 3.86 pies in 1895-96. The average cost of the quantity of maunds 30,89,846 of salt produced during the past year was 3.91 pies a maund compared with 4.57 pies a maund in 1895-96; 4.77 pies in 1894-95, and 4.50 pies in 1893-94. The smallness of the average cost of the outturn of the past year was due in some degree to the supply of labour being abundant,

Cost of extraction and
storage.

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but in a much greater measure to a large proportion of the quantity manufactured having been obtained from walled enclosures. The salt of these enclosures is not only the best in quality, but also the cheapest to manufacture, as extraction is easy, the leads are short, and storage occurs on the edges of the pans.

Stocks, manufacture and issues.

34. The next statement shows the stock of salt in hand, the quantity manufactured (including excess discovered on clearance of heaps), the issues (including free deliveries and deficits found in heaps cleared), and the closing balance of stock in each of the past four years:—

Year.	Manufacture &c.				Issues.				Closing balance.
	Opening balance.	Quantity of salt manufactured.	Excesses in heaps cleared.	Total.	Sales.	Free deliveries.	Deficits in heaps cleared.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94 ...	2,82,125	44,51,154	89,788	48,23,067	27,95,141	26,619	1,34,413	29,56,164	18,66,903
1894-95 ...	18,66,903	70,35,016	1,10,214	90,12,133	40,31,618	27,510	70,575	41,29,703	48,82,430
1895-96 ...	48,82,430	51,29,304	1,67,913	1,01,79,647	37,15,774	23,260	1,28,660	38,67,694	63,11,953
1896-97 ...	63,11,953	30,89,846	1,65,514	95,67,313	39,31,210	23,460	88,005	40,42,675	55,24,638

The past year opened with a stock in hand of maunds 63,11,953, and closed with a quantity of maunds 55,24,638, or a deficiency of maunds 7,87,315. The additions made to stock during the year are much below the figures of 1895-96, while the issues are larger: yet the year closed with a substantial balance exceeding a year's supply. Owing to the deficient rainfall of the monsoon of 1896 the Lake is dry and manufacture will not be resumed till probably about October or November 1897, so that the value of the balance is not as great as it would have been under more favourable circumstances. Still it exceeds a year's supply and I do not anticipate any difficulty in meeting all demands till manufacture recommences.

Result of clearance of heaps.

35. The following statement shows the excesses or deficits which were discovered in the store heaps of salt sold and cleared during the past four years:—

Years to which heaps belonged.	Cleared during the year under report.	Estimated contents.	Actual out-turn.	Excess or deficits.	Percentage of excess or deficits.
		Mds. s.	Mds. s.	Mds. s.	
1893-94 ...	1	36,462 18	37,320 0	+857 22	+2.35
1894-95 ...	34	14,05,016 6	13,66,145 0	-38,871 6	-2.77
1895-96 ...	56	22,21,741 16	23,11,266 20	+89,525 4	+4.03
1896-97 ...	14	3,59,572 27	3,85,569 38	+25,997 11	+7.23
Total ...	105	40,22,792 27	41,00,301 18	+77,508 31	+1.93

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During the past four years 105 heaps, estimated to contain maunds 40,22,792 of salt, were cleared with the result that only 1.93 per cent. was discovered in excess in them. This is satisfactory. The differences during the past two years are large in comparison with 1894-95 and 1893-94. The reason for this is that the rainfall of 1895 and 1896 was deficient, and large excesses appeared in heaps of pan salt of fine grain, which were under-estimated to meet waste from heavy rainfall to which they happened not to be exposed owing to the failure of the monsoon.

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36. The following statement shows the prices at which Sambhar salt has been sold at the Lake from 1870-71 down to the close of the year under report:—

Price of Sambhar salt at the lake since the beginning of lease.

Year.	1	2	3	4	5	6	7	8	9	10	11	
	One anna to two and a half annas.	Two and a half annas to three annas.	Three annas to four annas.	Four annas to five annas.	Five annas to six annas.	Six annas to seven annas.	Seven annas to eight annas.	Eight annas to nine annas.	Nine annas to ten annas.	Ten annas and upwards.	Total.	Average per maund.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Annas.
1870-71	...	...	...	...	...	...	...	...	12,45,992	...	12,45,992	10-00
1871-72	...	...	...	...	3,011	33,353	3,57,869	1,53,002	4,48,057	1,33,690	11,28,982	9-34
1872-73	...	...	...	4,682	...	1,886	76,199	1,77,214	4,63,545	5,89,883	13,13,409	10-75
1873-74	...	...	1,283	...	80	...	5,263	99,183	6,10,401	4,36,660	11,52,870	10-59
1874-75	...	...	699	946	...	...	4,316	1,27,102	4,19,503	5,12,905	10,65,471	10-53
1875-76	...	...	...	...	...	28,819	3,33,739	6,39,979	2,06,702	3,82,425	15,91,664	9-35
1876-77	...	...	...	...	53,511	6,86,565	6,95,472	53,292	71,985	2,01,669	17,62,404	7-91
1877-78	...	...	...	...	2,22,008	2,76,472	13,02,057	3,37,798	1,69,992	3,20,844	26,29,171	8-21
1878-79	...	5,67,552	1,53,505	20,257	9,33,875	1,31,228	2,77,996	91,249	48,964	4,46,327	26,70,953	6-73
1879-80	...	24,74,616	1,20,808	71,919	1,42,478	38,555	1,27,955	10,143	1,75,090	1,88,352	33,49,916	4-74
1880-81	43,247	12,68,180	90,281	3,94,033	4,63,024	1,97,734	1,73,043	1,87,284	1,35,193	1,11,869	30,64,188	5-33
1881-82	2,658	17,62,238	28,719	8,75,064	6,13,076	1,22,707	94,868	73,686	75,284	72,236	37,20,536	4-82
1882-83	37,252	17,84,366	62,885	4,69,602	3,73,541	1,82,677	4,15,844	1,10,124	1,30,444	54,924	36,21,659	5-03
1883-84	...	6,06,803	1,00,906	17,01,056	5,11,822	5,42,085	1,99,170	17,877	1,441	...	36,81,160	5-01
1884-85	30,93,708	23,610	5,622	7,02,143	1,80,728	1,52,562	1,08,408	23,882	9,455	4,023	42,99,141	3-29
1885-86	12,48,101	...	...	...	...	...	4,81,305	...	...	...	17,29,406	4-03
1886-87	...	2,78,932	30,56,777	...	...	...	4,49,807	...	...	...	37,85,516	4-44
1887-88	...	5,10,300	26,79,328	605	3,33,574	21,823	...	...	...	...	35,45,930	4-09
1888-89	...	7,560	25,35,868	6,79,190	3,64,316	9,048	67	...	...	...	35,96,049	4-29
1889-90	...	...	36,68,103	...	1,46,120	20,167	515	...	...	...	38,34,805	4-08
1890-91	7,422	12,97,091	29,74,650	3,073	...	...	...	...	...	...	42,82,236	3-64
1891-92	1,78,600	43,89,312	...	...	...	...	...	...	...	...	45,67,912	2-72
1892-93	4,54,055	46,55,546	...	...	...	...	...	...	...	...	51,09,601	2-67
1893-94	...	11,17,519	...	...	4,95,980	...	11,81,642	...	...	...	27,95,141	5-46
1894-95	...	...	...	36,73,637	...	...	...	3,57,981	...	...	40,31,618	4-36
1895-96	...	...	...	37,15,774	...	...	...	...	...	...	37,15,774	4-00
1896-97	37,320	...	...	38,93,890	...	...	...	...	...	...	39,31,210	3-99

The price of salt at the Lake was the same as that realized during 1895-96, namely, four annas a maund, except in connection with one store heap of maunds 37,320, which was disposed of at two and a half annas a maund. The heap in question was manufactured during the year 1893-94, and as it was of inferior quality, it had to be sold at a lower rate than the rest of the salt. The reason for its inferiority in quality was that there was almost an entire failure of manufacture in 1892-93, and great efforts had to be made in the year following, 1893-94, to replenish stocks. In this way salt was to some extent accepted for storage which would not have been taken under more favourable circumstances. Different qualities of salt for sale at varying prices are not now produced. The arrangements which obtain at the Lake tend to the production of salt of uniform market value:—

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Detail of sales.

37. The quantities of salt sold at the Sambhar Lake during the past four years will be found entered in the following statement :—

Year	Through traffic trade, rail-borne.	Ordinary trade.			Grand total of sales.
		For removal by railway.	For removal by road.	Total.	
	Mds.	Mds.*	Mds.	Mds.	Mds.
1893-94 ...	15,32,362	11,07,018	1,55,761	12,62,779	27,95,141
1894-95 ...	20,90,778	17,69,585	1,71,255	19,40,840	40,31,618
1895-96 ...	9,41,584	26,00,699	1,73,491	27,74,190	37,15,774
1896-97 ...	12,00,327	25,54 400	1,76,483	27,30,883	(a)39,31,210

(a) includes maunds 5,000 delivered on realization of price, but free of duty, to the Rampur Durbar.

Through traffic sales of the past year were better than those of 1895-96 by maunds 258,743. In my last annual report I mentioned that the decline in this branch of trade during 1895-96 as compared with 1894-95 was due to the issue, together with salt of first rate quality from the walled enclosures, of some fresh pan salt of fine grain, which it was inadvisable to keep in store owing to its liability to cake in large heaps; that the local traders made large purchases under this system, but that the salt could not be sent to through traffic traders without first consulting them, and that it was impossible to do this, scattered as they were all over the Upper Provinces. During the past year also, owing to a most unfavourable manufacturing season, fine grained pan salt of similar quality had to be accepted to some extent, and as a part of it was likely to deteriorate under heavy pressure when stored in large heaps, it was issued fresh under conditions similar to those which obtained during 1895-96. Though the through traffic trade partially recovered itself during the year under report, yet sales would have been better still but for the circumstance above mentioned. As soon as the rainfall improves and manufacture can be carried on under ordinarily favourable conditions, this branch of trade will no doubt recover itself.

Under ordinary railborne traffic a decrease of maunds 46,299 appears during the past year as compared with 1895-96. This slight falling off is more than counterbalanced by the increase in through traffic.

The salt sold for removal by road during the past four years may be classified as follows :—

				Banjara trade.	Local sales	Total.
				Mds	Mds.	Mds.
1893-94	...	...	...	1,52,689	3,072	1,55,761
1894-95	...	...	...	1,67,612	3,643	1,71,255
1895-96	...	...	...	1,70,316	3,175	1,73,491
1896-97	...	...	...	1,73,448	3,035	1,76,483
Differences in 1896-97 compared with 1895-96,				+3,132	—140	+2,992

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There has been a slight but steady increase in Banjara trade during the past four years. Banjara carriers follow routes at right angles to the Rájputána Malwa Railway and traverse the tracts of country to the southward in Rájputána and Central India as yet untapped by railway lines. The sales show that though the volume of this trade is small, yet it is very steadily maintained. Local sales have reference to demand in the neighbourhood of Sambhar, and fluctuations are unimportant.

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A comparison of the total sales at the Lake during the past four years gives the following results:—

			Sales. Mds.	Increase or decrease. Mds.
1893-94	...	...	27,95,141	...
1894-95	...	...	40,31,618	+12,36,477
1895-96	...	...	37,15,774	— 3,15,844
1896-97	...	...	39,31,210	+ 2,15,436

The sales of 1893-94 were poor in consequence of a failure of stocks necessitating an increase in price from $2\frac{3}{4}$ annas to $5\frac{1}{2}$ annas and later on to 8 annas a maund in that year. During the next year 1894-95, the trade recovered itself, but again fell off in 1895-96 owing to Calcutta salts being forced up country under the influence of low prices. During the past year the volume of trade again expanded, but was below that of 1894-95, the most favourable of the four yearly periods, by maunds 1,00,408. Even so, however, remembering the severe scarcity and distress which prevailed over large tracts of country within the areas of consumption of Sambhar salt, I consider the year under report to have been a satisfactory one.

The revenue derived from sales of salt at the Sambhar Lake is so large that the following details relating to the manner of its realization may be of interest. The entire revenue of the year under report amounted to Rs. 1,08,13,842. This money was deposited as follows:—

				Rs.
Paid into the Treasury at Sambhar	...	...	...	57,73,275
Paid into the following Treasuries :—				
Thirty in the North-Western Provinces and Oudh	...	...	...	48,30,119
Three in the Punjab	...	...	...	
One in Rájputána	...	...	...	
Two in Central India	...	...	...	
One in the Central Provinces	...	...	...	
One in Bengal	...	...	...	
Paid into the following Post offices :—				
Ten in the North-Western Provinces and Oudh	...	...	...	99,542
One in Rájputána	...	...	...	
Paid at eleven stations on the Indian Midland Railway, final deposit				
being made in the Jhānsi Treasury	...	...	...	1,10,906
Total				1,08,13,842

Of the total revenue, a sum of Rs. 50,40,567 was paid into thirty-eight provincial treasuries and eleven post-offices, and at eleven stations on the Indian Midland Railway. These facilities for the payment of revenue on salt at places far distant from the Sambhar Lake not only tend to reduce the cost of salt to the consumer, but also result in a convenient distribution of treasure for the needs of Government.

38. In the case of a large and important trade like that of the Sambhar Lake it is necessary that the actual removals of salt to areas of consumption should be noticed, and the

Clearances of salt.

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Year.	Uncleared balance at beginning of year.	Sales during year.	Total.	Clearances during year.	Uncleared balance.
	Mds.	Mds.	Mds.	Mds.	Mds.
1895-96 ...	4,67,235	37,15,774	41,83,009	40,21,752	1,61,257
1896-97 ...	1,61,257	39,31,210	40,92,467	40,42,133	50,334

The clearances of the year under report amounted to maunds 40,42,133 compared with maunds 40,21,752 during 1895-96, or an increase of maunds 20,381 only. At the same time the uncleared balance fell from maunds 1,61,257 at the beginning of the year to maunds 50,334 at its close. The very small difference in the quantities of salt cleared during the two years appears to indicate a steady trade, and this is the more satisfactory when it is remembered that 1896-97 was a year of severe scarcity and distress in many parts of the country where Sambhar salt is largely consumed.

Territorial distribution of the salt actually removed from the Lake.

The territorial distribution of the salt actually removed from the Lake will be found in the table below:—

						1895-96.	1896-97.
						Mds.	Mds.
By RAILWAY.							
North-Western Provinces and Oudh	...	...	...	...	...	28,62,754	28,90,263
Punjab	...	...	...	...	...	2,49,969	2,55,660
Rájputána	...	...	...	...	...	4,91,205	5,10,890
Central India	...	...	...	...	...	1,79,340	1,88,400
Central Provinces	...	...	...	...	...	21,697	15,375
Bengal	...	...	...	...	...	37,003	6,000
Bombay	...	...	...	...	...	5	13
Total, rail borne						38,41,973	38,66,601
By ROAD.							
Punjab	...	...	...	...	...	151	171
Rájputána	...	...	...	...	...	1,79,628	1,75,361
Total, road traffic						1,79,779	1,75,532
TOTAL DISTRIBUTION.							
North-Western Provinces and Oudh	...	...	...	...	...	28,62,754	28,90,263
Punjab	...	...	...	...	...	2,50,120	2,55,831
Rájputána	...	...	...	...	...	6,70,833	6,86,251
Central India	...	...	...	...	...	1,79,340	1,88,400
Central Provinces	...	...	...	...	...	21,697	15,375
Bengal	...	...	...	...	...	37,003	6,000
Bombay	...	...	...	...	...	5	13
Total, distribution						40,21,752	40,42,133

To illustrate further the distribution of the large quantities of salt dealt with, I give the following comparative percentages of removals to the different territorial divisions :—

				1895-96.	1896-97.
North-Western Provinces and Oudh	...	...	...	71.18	71.50
Punjab	...	...	...	6.22	6.33
Rájputána	...	...	...	16.68	16.98
Central India	...	...	...	4.46	4.66
Central Provinces	...	...	...	0.54	0.38
Bengal	...	...	...	0.92	0.15
Bombay	...	...	...	0.00	0.00
Total				100.00	100.00

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The figures show that in comparison with 1895-96 there was a small increase in the removals to the North-Western Provinces and Oudh, the Punjab, Rájputána and Central India. These are the principal areas of consumption of Sambhar salt, and it is satisfactory to find that the demand was steady during a year like the past. The decrease in the Central Provinces is believed to be due to the competition of Baragara salt. The consumption of Sambhar in that direction has never been large. The removals to Bengal have fallen off considerably owing to a decrease in exports to Nepal. Further information on the subject of the distribution of the trade will be found in the following paragraph.

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39. The clearances of rail-borne salt will be found classified by railways in the following statement :—

Territorial distribution
by rail.

	Quantity of salt carried.		+ Increase or —decrease.
	1895-96.	1896 97.	
	Mds.	Mds.	Mds.
Bombay, Baroda, and Central India, including Rájputana-Malwa Railway.	17,48,631	17,38,703	— 9,928
North-Western Railway ...	1,09,875	1,14,550	+ 4,675
East Indian Railway ...	4,33,257	4,36,280	+ 3,023
Indian Midland Railway ...	3,11,088	3,41,699	+ 30,611
Oudh and Rohilkhand Railway ...	9,28,604	9,29,846	+ 1,242
Rohilkhand and Kumaun Railway ...	2,01,720	2,17,775	+ 16,055
Bengal and North-Western Railway including Tirhoot State Railway.	1,07,285	2,78,935	— 28,350
Bengal-Nagpur Railway ...	1,813	8,813	+ 7,500
Eastern Bengal State Railway ...	187	...	— 187
Great Indian Peninsula Railway ...	13	...	— 13
Total ...	38,41,973	38,66,601	+ 24,628

The figures show an increase in the traffic of six railways, the North-Western, the East Indian, the Indian Midland, the Oudh and Rohilkhand, the Rohilkhand and Kumaun and the Bengal and Nagpur lines, while there was a falling off on the Bombay, Baroda and Central India Railway, and on the Bengal and North-Western, the Eastern Bengal, and the Great Indian Peninsula lines. The net difference in favour of the past year amounts to maunds 24,628.

With the exception of a petty quantity of Sambhar salt, maunds 5 in 1895-96 and maunds 12½ during the past year, which was sent to Bombay for the use of some of the people of Rájputána resident there, the whole of the traffic with the Bombay, Baroda and Central India Railway was carried over the amalgamated Rájputána Malwa line and its branches. The quantity of salt so dealt with amounted to maunds 17,38,703 compared with maunds 17,48,631 during 1895-96, or a decrease of maunds 9,928. There is no trade with the section of the Rájputána Malwa Railway between Ajmere and Ahmedabad, as beyond Ajmere, Sambhar cannot compete with Pachbadra. The traffic in Sambhar salt follows the line from Sambhar, *viâ* Ajmere, down the Khandwa branch as far as Indore on the one side, and on the other from Sambhar to Agra, Cawnpur, Delhi and along the Rewari-Ferozepore branch as high up as Sirsa. The quantity of salt carried over the section of the line from Sambhar, *viâ* Ajmere, towards Khandwa, and including the Chitorgarh-Udaipur branch, amounted during the year to maunds 2,04,657 compared with maunds 1,91,379 in 1895-96, or an increase of maunds 13,278.

REVIEW BY SECTIONS. This increased traffic occurred in connection with the section between Sambhar and Ajmere and with the newly opened Chitorgarh-Udaipur branch of the railway. The trade with Indore itself fell off from maunds 6,360 in 1895-96 to maunds 5,247 during the past year, owing probably to the competition of Baragara salt. Along the part of the line from Sambhar, *via* Bandikui, to Agra, there was a decrease in the traffic of maunds 37,943, only maunds 4,87,867 having been carried, compared with maunds 5,25,810 during 1895-96. There was a decrease in the trade with the Jaipur mart, and along the line from Bandikui to Agra there was a falling off at nearly every station, the imports into Agra declining from maunds 2,61,390 in 1895-96 to maunds 2,33,620 during the past year, a difference of maunds 27,770. On the section of the line between Achnera and Cawnpur, there was an increase of maunds 8,147, maunds 7,26,365 having been carried, compared with maunds 7,18,218 during 1895-96. This improvement occurred principally in connection with the marts of Hathras and Kasganj (in the Aligarh and Etah districts), whence salt is largely sent into Rohilkhand. At Cawnpur, imports fell off from maunds 4,62,005 during 1895-96 to maunds 4,46,062 in the past year, a decline of maunds 15,943. There was an increase in the traffic on the part of the line between Bandikui and Delhi, maunds 2,95,843 having been carried in comparison with maunds 2,81,190 during 1895-96, or a difference of maunds 14,653. This increase was due to an improvement in the trade at several stations on this section, but notably at Delhi itself. On the Rewari-Ferozepore branch there was a falling off in the traffic of maunds 8,072, only maunds 23,958 having been carried during the past year in comparison with maunds 32,030 during 1895-96. This decrease occurred at the mart of Bhewani in the Hissar district and was probably due to the drought and scarcity in that part of the country. Briefly, it may be said that the decrease in the traffic of this railway occurred on the part of the line between Sambhar and Agra and on the Rewari-Ferozepore branch.

The traffic of the North-Western Railway shows an improvement of maunds 4,675, maunds 1,14,550 having been carried during the past year compared with maunds 1,09,875 in 1895-96. The trade here is with the section of the line which runs from Ghaziabad through the Meerut, Muzaffarnagar and Saharanpur districts. There was a falling off in the imports into the Saharanpur mart: but an increase elsewhere, principally at Meerut and Muzaffarnagar. It will be remembered that this part of the country suffered but little from the drought of the past year.

The figures opposite the East Indian Railway include the trade of the Delhi-Umballa Kalka section. Along the main line Sambhar salt was carried as high up as Karnal and downward as far as Moghal Sarai. The quantity of salt sent to stations on the main line during the past year amounted to maunds 3,47,597 compared with maunds 3,19,612 during 1895-96, or an increase of maunds 27,985. This improvement is distributed over a large number of stations. On the Jabbalpur Extension there was a decrease of maunds 24,962, the quantity of salt carried in the past year amounting to maunds 88,683 only against maunds 1,13,645 in 1895-96. On this section of the line there was a decrease in the trade of every station except one (Jaitwar), the decline being most marked at Sutna,

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Maihar and Kutni. The total quantity of salt consigned to this railway amounted during the past year to maunds 4,36,280, compared with maunds 4,33,257, a difference of maunds 3,023. This resulted from an improvement in the traffic of the main line, partly counterbalanced by a decline in the trade of the Jabbalpur Extension.

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During the past year the trade of the Indian Midland Railway improved by maunds 30,611. The traffic of the different sections was as follows:—

	1895-96.	1896-97.	Difference.
	Mds.	Mds.	Mds.
Agra-Jhānsi section ...	1,38,205	1,43,622	+ 5,417
Jhānsi-Itarsi section ...	48,798	43,605	— 5,193
Jhānsi-Cawnpur section ...	23,202	30,562	+ 7,360
Jhānsi-Manikpur section ...	99,201	98,410	— 791
Bina-Guna Branch ...	1,682	25,125	+23,443
Bhopal-Ujjain section ...	...	375	+ 375
Total ...	3,11,088	3,41,699	+30,611

There was a falling off on the section of the line between Jhānsi and Itarsi, and a slight decrease on the section from Jhānsi to Manikpur; elsewhere the traffic improved, especially on the Bina-Guna branch.

The trade of the Oudh and Rohilkhand Railway for the past two years shows a small difference of maunds 1,242 in favour of 1896-97. Dividing the line into two sections the following figures appear:—

	1895-96	1896-97	Difference.
	Mds.	Mds.	Mds.
Section of line above Lucknow including branches	6,68,306	6,72,616	+ 4,310
Section of line below Lucknow with branches, including those to Rai Bareli and Cawnpur ...	2,60,298	2,57,230	— 3,068
Total ...	9,28,604	9,29,846	+ 1,242

The differences are not greater than such as occur in connection with ordinary trade fluctuations.

The Rohilkhand and Kumaon Railway received maunds 16,055 of salt in excess of the traffic of 1895-96. This improvement was well distributed over the line. There was a falling off of maunds 9,295 in the quantity consigned to Lakhimpur, but this was more than counterbalanced by excesses elsewhere, notably at Pilibhit, Hargaon and Haldwani.

The Bengal and North-Western Railway shows a decrease of maunds 28,350 in the traffic of the past year as compared with 1895-96. The statistics of this line include the trade of the Tirhut State Railway, and I give below separate figures of consignments to the North-West Provinces and Oudh and to Behar in Bengal:—

	1895-96.	1896-97.	Difference.
	Mds.	Mds.	Mds.
Consigned to stations in the North-Western Provinces and Oudh. ...	70,470	72,935	+ 2,465
Consigned to stations in Behar in Bengal ...	36,815	6,000	— 30,815
Total ...	1,07,285	78,935	—28,350

It will be noticed that consignments to territory trans-Ghagra in the North-Western Provinces and Oudh exceeded:

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REVIEW BY SECTIONS. those of 1895-96 by maunds 2,465. The falling off was in the trade with Behar in Bengal. Particulars are as follows:—

Consigned to—					1895-96.	1896-97.
					Mds.	Mds.
Motihari station	...	...	...	...	3,000	...
Segowli station	...	...	...	...	33,440	6,000
Mohomedpur station	...	...	...	...	375	...
Total					36,815	6,000

The Mohomedpur station is on the Bairagnia branch of the Tirhut State Railway. The salt sent to it during 1895-96 was evidently a trial consignment. The salt despatched to Motihari and Segowli in the Champaran district was transported into Nepal. It is said that this trade will now cease, as a dispute between Bhutan and Nepal having been settled, salt for consumption in Nepal will be imported from Bhutan in future.

There was an increase of maunds 7,500 in the trade with the Bengal-Nagpur Railway during the past year in comparison with 1895-96. The traffic was with the stations of Sahdol, Burhar, and Pendra road.

Removals of Sambhar salt by road during the past two years are shown below:—

					1895-96.	1896-97.
					Mds.	Mds.
To the Punjab	...	...	...	...	151	171
To Rájputana	...	...	...	...	1,79,628	1,75,361
Total					1,79,779	1,75,532

The salt sent into the Punjab during both years was consigned to Narnaul in the Patiala State. Of the quantity shown as having been removed to Rájputana during the past year, maunds 2,985 represent the demand for local consumption in the town of Sambhar and its neighbourhood; the balance maunds 1,72,376 was removed by Banjara carriers, who transported the greater part of it to the southward of the Lake for consumption in parts of the country in Rájputana and Central India far from railways. Of the total quantity, maunds 1,66,622 were booked to the Bundi State; but a large proportion of this salt was probably carried further to the southward into Central India:—

Comparison of price of salt at Cawnpur.

40. The table below gives for the past two years the monthly prices of Sambhar, Sultánpuri and Rock salts at Cawnpur, the principal salt mart of Upper India. These three descriptions of salt entirely occupied the market named, no other varieties having gained a footing in it.

		Sambhar salt.		Sultánpuri salt.		Rock salt.	
		Per maund.		Per maund.		Per maund.	
		1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April	...	3 4 6	3 4 9	3 5 4	3 1 0	3 6 4	3 2 0
May	...	3 5 7	3 5 0	3 5 0	3 2 0	3 7 6	3 5 0
June	...	3 4 9	3 5 6	3 5 4	3 3 0	3 8 4	3 5 6
July	...	3 5 0	3 5 6	3 4 9	3 3 0	3 7 6	3 5 6
August	...	3 4 5	3 5 6	3 4 5	3 3 0	3 6 3	3 5 6
September	..	3 4 6	3 5 6	3 4 4	3 3 0	3 5 2	3 5 6
October	...	3 4 6	3 5 6	3 4 2	3 3 0	3 3 10	3 5 6
November	...	3 5 4	3 5 6	3 4 9	3 3 0	3 5 10	3 5 6
December	...	3 4 2	3 4 6	3 3 0	3 3 0	3 5 10	3 5 4
January	...	3 4 9	3 5 6	3 2 3	3 3 0	3 5 0	3 5 4
February	...	3 4 9	3 5 3	3 3 0	3 3 0	3 5 0	3 6 0
March	...	3 4 9	3 5 3	3 3 0	3 3 0	3 5 10	3 6 0
Average	...	3 4 9	3 5 3	3 4 3	3 2 9	3 6 0	3 5 3

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Looking at the table it will be seen that the price of the salt most largely imported, Sambhar, remained very steady during the past year, the monthly fluctuations having been very small, and that there was only a difference of six pies a maund in the average prices of the two years. This is satisfactory as it means that the salt was on sale to the consumer at one uniform low rate.

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Sultānpuri shows fluctuations in April and May 1896, but thenceforward one fixed price down to the close of the year. It was the cheapest salt in the Cawnpur market. The average price of the present year falls below that of 1895-96 by one anna and six pies a maund. This was owing to the reduction of the Hakimi cess with effect from the 7th January 1896 as mentioned in paragraph 26, and it shows that the consumer benefited by the reduction.

Except for a fluctuation in April 1896, the price of Rock salt varied very little during the past year, and the average rate fell below that of 1895-96 by nine pies a maund.

Sambhar is the salt most in demand at Cawnpur, and its imports far exceed those of other salts. It is very widely distributed by the railways which radiate from Cawnpur. Sultānpuri salt is not locally consumed, but is all exported across the Ganges to areas of consumption in Oudh. The imports of Rock salt are comparatively small, as the demand for it is not general.

41. The miscellaneous receipts and charges at the Sambhar Lake during the past two years appear in the following statement:—

Miscellaneous receipts and charges on through traffic sales.

	1895-96.	1896-97.		1895-96.	1896-97.
	Rs.	Rs.		Rs.	Rs.
Opening balance ...	95,056	1,01,554	Sums paid to contractors for cutting, filling and loading of salt.	5,905	8,123
Receipts on 9,41,584 maunds at 3 pies per maund.	14,719	...	Paid to Railway Department on account of godown rent.	720	480
Receipts on 12,00,327 maunds at 3 pies per maund.	...	18,767	Sealing wax ...	...	68
			Price of twine for sewing ...	234	593
			Transit charges on bags, weighing machines and weights.	38	...
			Through traffic iron bag shed,	...	18,260
			Other charges ...	1,324	1,345
			Total ...	8,221	28,869
			Closing balance ...	1,01,554	91,452
Total ...	1,09,775	1,20,321	Total ...	1,09,775	1,20,321

The receipts accrue from a charge of three pies per maund realized to meet the cost of filling, loading and clearing through traffic salt by Departmental agency, and the charges represent the expenditure incurred in connection with the performance of this work.

The receipts of the past year amounted to Rs. 18,767 compared with Rs. 14,719 in 1895-96, or an increase of Rs. 4,048. This was owing to through traffic having increased by maunds 2,58,743 during the year.

The charges of the past year amounted to Rs. 28,869 compared with Rs. 8,221 during 1895-96, an increase in expenditure of Rs. 20,648. This item is composed partly of heavier charges in consequence of the clearance of a larger quantity of salt, and partly of the cost of a shed at Sambhar for the storage of bags belonging to through traffic traders. I alluded to

Completion of the bag shed.

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REVIEW BY SECTIONS. this shed in my last annual report. It was completed during the past year for a sum of Rs. 18,260, and the shed which was rented from the Rájputana-Malwa Railway for Rs. 720 per annum was vacated and given up on the 1st March 1897.

Financial result of lease of the Sambhar Lake.

42. The following is the usual statement showing the financial results of the working of the Sambhar Lake from the beginning of the lease in 1870-71 down to the close of 1896-97:—

Year.	Quantity of salt manufactured.	Total charges excluding treaty payments.	Sales up to and including 1893-94.		Credit balance.	1894-95.	
			Maunds of salt.	Realizations.		Maunds of salt.	Realizations.
	Mds.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
From beginning of lease to end of 1893-94 ...	7,63,77,224	39,89,176	6,95,44,103	2,29,18,506	1,89,29,330	14,86,008	4,16,550.
1894-95 ...	70,35,016	2,58,298	...	...	...	25,45,610	7,13,571
1895-96 ...	51,29,304	2,36,009	...	...	...	...	...
1896-97 ...	30,89,846	2,21,234	...	...	...	...	...
Total ...	9,16,31,390	47,04,717	6,95,44,103	2,29,18,506	1,89,29,330	40,31,618	11,30,121

Year.	Credit balance.	1895-96.		Credit balance.	1896-97.	
		Maunds of salt.	Realizations.		Maunds of salt.	Realizations.
	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
From beginning of lease to end of 1893-94 ...	1,93,45,880	3,97,273	1,00,892	1,94,46,772	37,320	9,475.
1894-95 ...	4,55,273	26,54,315	6,74,093	11,29,366	11,44,559	2,90,585
1895-96 ...	...	6,64,186	1,68,677	—67,332	23,41,905	5,94,572
1896-97 ...	...	...	...	...	4,07,426	1,03,439
Total ..	1,98,01,153	37,15,774	9,43,662	2,05,08,806	39,31,210	9,98,071.

Year.	Credit balance.	Total sales.	Total receipts.	Total credit balance.	Treaty payment.	Net credit balance.
	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.
From beginning of lease to end of 1893-94 ...	1,94,56,247	7,14,64,704	2,34,45,423	1,94,56,247	1,52,47,629	42,08,618.
1894-95 ...	14,19,951	63,44,484	16,78,249	14,19,951	3,82,263	10,37,688
1895-96 ...	5,27,240	30,06,091	7,63,249	5,27,240	3,96,293	1,30,947
1896-97 ...	—1,17,795	4,07,426	1,03,439	—1,17,795	4,03,901	—5,21,696
Total ...	2,12,85,643	8,12,22,705	2,59,90,360	2,12,85,643	1,64,30,086	48,55,557

Year.	Free deliveries.	Excesses and deficits of stock.		Dryage allowance to salt agents.	Estimated balance of stocks.
		Excesses.	Deficits.		
	Mds.	Mds.	Mds.	Mds.	Mds.
From beginning of lease to end of 1893-94 ...	5,41,382	23,59,082	66,90,424	39,796	...
1894-95 ...	41,520	1,84,248	2,40,174	...	5,93,086
1895-96 ...	21,160	1,47,376	16,794	...	22,32,635.
1896-97 ...	9,500	28,486	2,489	...	26,98,917
Total ...	6,13,562	27,19,192	69,49,881	39,796	55,24,638.

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This running account now extends over twenty-seven years. At the close of 1896-97 the net credit balance amounted to Rs. 48,55,557 compared with Rs. 44,82,621 in 1895-96, or an increase of Rs. 3,72,936. Besides this, the stock of salt in hand at the close of the year amounted to maunds 55,24,638. Deducting the quantity of maunds 17,25,000, which would have to be delivered to the Durbars if the Sambhar Lake were given up, a balance remains of maunds 37,99,638, worth nearly nine and a half lakhs of rupees at the present selling price of 4 annas a maund.

43. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Didwana Salt Source for the past four years :—

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Receipts, charges and net revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	11,43,727	31,306	224	11,75,257	17,957	18,571	36,528	11,38,729
1894-95	8,69,283	24,445	154	8,93,882	17,564	29,318	46,882	8,47,000
1895-96	8,08,260	22,792	216	8,31,268	18,123	36,401	54,524	7,76,744
1896-97	6,13,453	17,327	107	6,30,887	21,665	22,368	44,033	5,86,854

The revenue under the head of excise duty shows a falling off of Rs. 1,94,807 during the past year, Rs. 6,13,453 having been realized in comparison with Rs. 8,08,260 during 1895-96. The reason for the decrease was the drought and scarcity which prevailed, not only within the areas of consumption of Didwana salt, but also over the arid country in which the salt source is situate, carriage being difficult to obtain for want of water and fodder. I will enter into particulars on this subject in the next paragraph. The revenue of 1894-95 was somewhat larger than usual owing to the price of Sambhar salt having stood at eight annas a maund during the opening months of the year. The figures of 1893-94 were quite abnormal. The price of Sambhar salt was raised from $2\frac{3}{4}$ annas to $5\frac{1}{2}$ annas with effect from the 7th July 1893, and again to 8 annas a maund from the 7th of September 1893 to the close of the official year. These prices stimulated sales at Didwana to an abnormal extent.

Decrease in receipts explained.

There is a decrease of Rs. 5,465 under sale price during the past year, the realizations amounting to Rs. 17,327 compared with Rs. 22,792 in 1895-96. This falling off is of course due to the smaller sales of salt which were effected. There is also a decrease of Rs. 109 under the head of miscellaneous revenue during the year under report. There are no through traffic collections in the division, and miscellaneous receipts comprise petty items such as fines and sale proceeds of unserviceable and confiscated articles.

Under charges, the expenditure during the past year amounted to Rs. 44,033 compared with Rs. 54,524 during 1895-96, a decrease of Rs. 10,491.

Increase in fixed, and decrease in, contingent charges explained.

In fixed expenditure there was an increase of Rs. 3,542. This difference may be explained as follows :—

There was an increase, (1) of Rs. 600 on account of an annual increment having been drawn by the Assistant Commissioner ; (2) of Rs. 2,900 owing to a Superintendent having been posted to the Salt Source in room of an Assistant Superintendent, and (3) of Rs. 495 in connection with compensation

REVIEW BY SECTIONS. for dearness of food grain paid to the subordinate establishment entitled to it. On the other hand, there was a decrease (1) of Rs. 330 on account of a clerk of lower grade having been posted to the source during the year, and (2) of Rs. 123 owing to the transfer of an Inspector on deputation.

DIDWANA.

Contingent charges fell from Rs. 36,401 in 1895-96 to Rs. 22,368 during the past year, a decrease of Rs. 14,033. There was a little extra expenditure, amounting to Rs. 50 only, under the heads of repairs to tents, hot weather charges and telegrams ; but under the following heads a decrease appears : (1) travelling allowance, Rs. 156, due to fewer transfers during the year ; (2) manufacture of salt, Rs. 4,659, owing to a smaller quantity of salt having been manufactured in comparison with 1895-96 ; (3) Refunds of half duty on salt, Rs. 9,183, in consequence of smaller sales for Bikanir territory on which refunds are made, and (4) Rs. 85 on account of slightly increased expenditure under the minor heads of postal charges, country stationery, petty construction and repairs of buildings and petty miscellaneous items.

The net revenue of the Division fell from Rs. 7,76,744 during 1895-96, to Rs. 5,86,854 during the year under report, a decrease of Rs. 1,89,890. This was due to a falling off in the trade of the source in consequence of drought and scarcity.

Details of sales.

44. The following figures show the total quantities of salt sold at Didwana during the past four years:—

		Full duty paid.	Duty free.	Total.
		Mds.	Mds.	Mds.
1893-94	...	4,57,491	43,408	5,00,899
1894-95	...	3,47,713	43,408	3,91,121
1895-96	...	3,23,304	41,374	3,64,678
1896-97	...	2,45,381	31,854	2,77,235

It will be observed that during the year under report there was a decrease of maunds 87,443 in the total quantity of salt sold at the source as compared with 1895-96. As regards 1893-94 and 1894-95, I have already explained in the preceding paragraph that the sales of full duty paid salt were abnormally large during those years owing to the high price of Sambhar salt.

The quantity of full duty paid salt sold during the past year shows a falling off of maunds 77,923 compared with the sales of 1895-96. The Didwana Salt Source is situate in a sandy arid country, and is distant by trade route about 40 miles from the railway at the Sambhar Lake. Owing to the partial failure of the rains of 1895, and the intense heat of the first three months of 1896-97, water and fodder were so scarce on the trade routes that carriage was most difficult to obtain at the beginning of the year. An outbreak of cholera at Nawa on the Sambhar Lake also tended to close the route to the railway. Later, when some rain had fallen, the demand from areas of consumption slackened, and the traders could not take advantage of the carriage which then became available. And finally, after the failure of the monsoon of 1896, water and fodder became so scarce that it was not possible for the source to recover itself before the year closed. In consequence of the drought and scarcity very few Banjara carriers visited Didwana during the past year, though ordinarily they frequent it in fairly large numbers towards the close of the monsoon and during the cold weather. This circumstance shows the difficulties which existed on the trade routes leading from the source.

The salt which was sold duty free was delivered to the Jodhpur Durbar for consumption by the people of the State.

The quantity deliverable from Didwana annually amounts to maunds 60,000; but for the past seven consecutive years the issues have been less than this quantity. The Durbar takes only as much salt as may be required for actual consumption, regulated by trade demand. This is a satisfactory arrangement, and under it there is no accumulation of stocks. On all salt so delivered, the Department realizes one anna a maund on account of sale price, and Rs. 2-6-6 a maund Raj duty, the salt being removed only after the payment of an aggregate sum of Rs. 2-7-6 a maund. The collections on account of Raj duty are paid to the Durbar monthly. The sales of the year under report amounted to maunds 31,854 against maunds 41,374 in 1895-96, or a decrease of maunds 9,520. This falling off was due to the drought and scarcity which occurred in the State in consequence of the failure of the monsoon of 1896, and particularly over that part of it in which Didwana salt was consumed.

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45. I will now give particulars in regard to the course of the trade of the Didwana Division during the past two years:—

Distribution of fully taxed salt.

The bookings of full duty paid salt are shown below:—

	1895-96. Mds.	1896-97. Mds.	Difference. Mds.
To the railway at Nawa at the Sambhar Lake ...	1,06,173	76,981	-29,192
To the Punjab—			
Bhiwani ...	1,75,811	1,40,614	-35,197
Hissar ...	2,642	1,434	-1,208
Balsamand ...	...	135	+ 135
Sirsa ...	1,760	1,099	- 661
Hansi ...	171	...	- 171
Patiala State ...	36	69	+ 33
Total, Punjab ...	1,80,420	1,43,351	-37,069
To Ajmere ...	54	...	- 54
To Rajputana—			
Jaipur State ...	21,333	16,806	- 4,527
Kishengarh State ...	...	33	+ 33
Kotah State ...	1,986	1,973	- 13
Bikanir State ...	13,338	6,237	- 7,101
Total, Rajputana ...	36,657	25,049	-11,608
GRAND TOTAL ...	3,23,304	2,45,381	-77,923

The figures show a falling off in the trade in every direction. Bhiwani in the Hissar district, is the great mart for Didwana salt, and the decrease which occurred there was large. Again, the Jaipur State in Rajputana shows a considerable falling off. The salt sent into the Bikanir State was much smaller in quantity than during 1895-96. It may be mentioned here that half of the duty realized on this salt was refunded to the Bikanir Durbar. The falling off observable in the trade of this source with all parts of the country served by it was due to the drought and scarcity which prevailed during the year, causing slackness in the demand of areas of consumption and a difficulty in obtaining carriage.

Maunds 31,854 of salt free of duty were delivered to the Jodhpur Durbar during the year, and the sale price realized on this quantity amounted to Rs. 1,991. Comparative bookings of this salt were as follows:—

Distribution of duty free salt.

	1895-96. Mds.	1896-97. Mds.	Difference. Mds.
To Didwana ...	18,081	18,000	- 81
„ Nagor ...	13,161	7,872	- 5,289
„ Merta ...	6,430	2,838	- 3,592
„ Parbatsar ...	3,106	2,310	- 796
„ Marot ...	153	310	+ 157
„ Kuchaman ...	443	524	+ 81
Total ...	41,374	31,854	- 9,520

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Here also a general decrease in demand appears. This was most marked at Nagor and Merta, both of which places are situate in a part of the country which was severely affected by the failure of the monsoon rains of 1896.

Stock and sale account.

46. The following statement gives particulars in regard to manufacture and stocks of salt at the Didwana Salt Source during the past four years:—

Year.	Stock.			Sales.	Balance at close of the year.
	Balance at beginning of the year.	Extraction including excesses in heaps cleared.	Total.	Sales including deficits in heaps cleared.	
	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94 ...	6,00,875	63,475	6,64,350	5,01,141	1,63,209
1894-95 ...	1,63,209	4,16,508	5,79,717	3,91,121	1,88,596
1895-96 ...	1,88,596	6,13,820	8,02,416	3,64,678	4,37,738
1896-97 ...	4,37,738	4,54,158	8,91,896	2,77,235	6,14,661

Further details of the figures of the past year are these:—

Stock balance on the 1st April 1896	...	...	Mds.	4,37,738
Add—			Mds.	
Quantity manufactured during 1896-97	...	4,24,380		
Excess salt found in heaps cleared during 1896-97	...	29,778		4,54,158
	Total, Stock	...		8,91,896
Deduct—				
Sales of salt—				
Full duty paid	...	2,45,381		
Delivered free of duty to the Jodhpur Durbar	...	31,854		2,77,235
	Balance of stock on 31st March 1897	...		6,14,661

The balance of stock in hand at the close of the past year was large, sales having been poor and the manufacturing season a favourable one. There is little waste from storage in the dry climate of Didwana, and the salt we have in store forms a valuable reserve upon which we could depend in the event of any unfortunate failure in manufacture at the Sambhar Lake. The sales of 1893-94 show the extent to which the reserve at Didwana was drawn upon when the price of Sambhar salt had to be raised to eight annas a maund.

The salt produced at Didwana is manufactured in solar evaporation pans from concentrated brine obtained from wells sunk in the bed of the source. Of the quantity produced last year, maunds 4,24,380, the greater proportion, maunds 3,35,835, was manufactured between the 1st April and 18th May 1896, and the balance, maunds 88,545, was obtained during March 1897. The season was a favourable one, as indeed it generally is, at Didwana, owing to the source being practically unaffected by any variations in the rainfall.

Rate paid for manufacture and storage.

During the past year the combined cost of manufacture and storage amounted to 5.34 pies a maund compared with 5.24 pies during 1895-96. The increase amounts to only one-tenth of a pie a maund. The rate for manufacture was the same during both years, 2.49 pies a maund; but storage cost 2.85 pies a maund during the year under report compared with 2.75 pies a maund in 1895-96. The reason for this increase was that during the early months of the year higher rates were paid for storage owing to the impoverished circumstances of the manufacturers in consequence of the failure of the monsoon rains of

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1895. During the latter half of the year the ordinary rates for storage were reverted to. **REVIEW BY SECTIONS. DIDWANA.**

Two heaps of salt, which were manufactured during 1895-96, were cleared by sale during the year. They were estimated to contain maunds 2,57,996; but the actual outturn amounted to maunds 2,87,774, or an excess of maunds 29,778, equivalent to 11.54 per cent. This result is fairly satisfactory. The manufacturers receive payment for all excesses which occur in heaps cleared, so that they are paid for every maund of salt which they produce and the Department sells.

Result of clearance of heaps.

47. The gross realizations, the fixed and contingent charges, and the net revenue of the Pachbadra Salt Source, including the Luni Salt Tract, will be found in the table below, which gives statistics of the past four years :—

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Receipts, charges and net revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94 ...	26,48,170	1,12,900	13,455	27,74,525	48,182	77,916	1,26,098	26,48,427
1894-95 ...	17,43,295	78,733	8,381	18,30,409	47,286	1,17,125	1,64,411	16,65,998
1895-96 ...	11,27,354	55,980	5,768	11,89,102	45,605	66,548	1,12,153	10,76,949
1896-97 ...	12,59,579	60,291	6,740	13,26,610	44,888	68,685	1,13,573	12,13,037

The revenue of this division for the first two years entered in the table was abnormally large. Owing to a failure in manufacture at the Sambhar Lake the price of Sambhar salt was raised from $2\frac{3}{4}$ to $5\frac{1}{2}$ annas a maund early in 1893-94, and again to 8 annas a maund during the latter half of that year and the opening months of 1894-95. This resulted in a demand for Pachbadra salt to take the place of Sambhar, and an abnormal increase occurred in the revenue of the Salt Source. During the past two years conditions of trade have been normal both at the Sambhar Lake and at Pachbadra. The realizations of the year under report amounted to Rs. 13,26,610 against Rs. 11,89,102 in 1895-96, or an increase of Rs. 1,37,508. This improvement is distributed under all three heads of revenue—excise duty, sale price and miscellaneous collections—and is due to the sale of a larger quantity of salt. Particulars in regard to the improvement in the trade will be found in the next paragraph.

Increase in receipts explained.

The charges of the division during the year under report amounted to Rs. 1,13,573 in comparison with Rs. 1,12,153 in 1895-96, or an increase of Rs. 1,420.

Under fixed charges the expenditure amounted to Rs. 44,888 compared with Rs. 45,605 in 1895-96, or a decrease of Rs. 717. This difference is explained thus :—There was an increase, (1) of Rs. 550 in consequence of the Assistant Commissioner having drawn an annual increment, and (2) of Rs. 88 under Inspectors and petty officers owing to fluctuations in connection with leave vacancies. And there was a decrease, (1) of Rs. 1,193 on account of an Assistant Superintendent having been posted to the Source in the room of a Superintendent, and (2) of Rs. 162 under servants and guards resulting from variations in leave allowances.

Decrease in fixed, and increase in, contingent charges explained.

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Contingent expenditure increased from Rs. 66,548 in 1895-96 to Rs. 68,685 during the past year, a difference of Rs. 2,137. This is explainable as follows:—There was an increase (1) of Rs. 34 under postal charges due to the despatch of through traffic railway receipts service paid; (2) of Rs. 484 on account of manufacture in consequence of a larger quantity of salt having been produced; (3) of Rs. 943 under through traffic charges owing to a larger quantity of through traffic salt having been cleared; (4) of Rs. 1,732 under miscellaneous expenditure due to the purchase of railway trucks and iron tanks for the supply of water, and to the purchase of a larger quantity of medicines for the hospital, and (5) of Rs. 161 on account of refunds of half excise duty, owing to a slightly larger quantity of salt having been issued for consumption in the Bikanir State. These excesses were counterbalanced in part by a decrease (1) of Rs. 858 under travelling allowance owing to fewer transfers of establishment having occurred during the year, (2) of Rs. 215 on account of smaller expenditure on storage tanks for water, and (3) of an aggregate sum of Rs. 144 less expended during the past year under minor heads.

Detail of sales of salt duty paid, duty free, and free of all charges.

48. The following statement shows in a detailed form the total quantities of salt which were issued from the Pachbadra Salt Source during the past four years:—

Year.	Duty paid salt.				Duty free.			Grand total of issues.
	Rail-borne.		Road traffic.	Total duty paid salt.	Issued on realization of price but free of duty.	Issued free of both price and duty.	Total duty free salt.	
	Through traffic.	Ordinary trade.						
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94 ...	8,30,068	61,564	1,67,636	10,59,268	1,45,000	11,000	1,56,000	12,15,268
1894-95 ..	5,22,292	6,268	1,68,758	6,97,318	1,42,500	11,000	1,53,500	8,50,818
1895-96 ..	3,53,455	3,473	94,012	4,50,940	1,46,174	11,000	1,57,174	6,08,114
1896-97 ...	4,07,773	1,360	94,699	5,03,832	1,39,270	11,000	1,50,270	6,54,102

As regards duty paid salt, I have already explained in the preceding paragraph, that the trade of the first two years entered in the statement was abnormally stimulated by the price of Sambhar salt having been temporarily raised to eight annas a maund during those years. Obviously it is unnecessary to compare the figures of the past year with those of 1894-95 and 1893-94 under such circumstances. Turning to the last two years, it will be observed that the total issue of duty paid salt during the past year amounted to maunds 5,03,832 compared with maunds 4,50,940 in 1895-96, or an improvement of maunds 52,892 during the year under report. Through traffic sales increased by maunds 54,318, ordinary rail borne trade declined by maunds 2,113, and there was a slight increase of maunds 687 in the quantity of salt sold for removal by road. The increase in the sales may therefore be ascribed to an expansion of the through traffic trade. Particulars in regard to these fluctuations will be found in the succeeding paragraph.

The following figures show the territorial distribution of the trade in duty paid salt during the past two years:—

Territorial areas.

				1895-96.	1896-97.	Difference.
Territorial areas.				Mds.	Mds.	Mds.
Rajputana...	...	...	...	1,42,093	1,67,285	+25,192
Central India	...	...	...	1,61,671	1,91,903	+30,232
Do. Provinces	...	...	...	1,36,474	1,34,574	—1,900
North-Western Provinces	...	...	...	10,702	10,070	—632
Total	...	...	...	4,50,940	5,03,832	+52,892

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The particulars show that the trade of this Salt Source is with Rájputána, Central India and the Central Provinces principally. There is also some traffic with the North-Western Provinces, with districts in Bundelkhand. There was an increase during the past year in bookings to Rájputána and Central India. Pachbadra salt is consumed in parts of those territories which were not much affected by the drought and scarcity of the past year. In bookings to the Central Provinces, and to the North-Western Provinces, there was a slight decline.

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The salt issued on the realization of the price, but free of duty, was all delivered to the Marwar Durbar for consumption within Marwar. The issue of the past year shows a decline of maunds 6,904 compared with 1895-96. This was due, it is believed, to the drought which prevailed in the part of the State in which this salt is consumed. Maunds 76,620 were removed by railway and maunds 62,650 by road. The greater part of the salt removed by railway was despatched to Jodhpur, whence it was distributed over the country in the neighbourhood of that city. The salt removed by road was all taken in the first instance to the town of Pachbadra, and sent thence on carts, camels and bullocks to surrounding villages and to parts of the country distant from the railway line. The Durbar is entitled to receive maunds 1,50,000 of salt duty free from this Source for consumption within the State, and it will be observed that the salt removed has always fallen short of the quantity deliverable during each of the past four years. The sale of this salt in the State has been entrusted by the Durbar to a firm of merchants of Jodhpur, and on every maund issued from the Source, the Department realizes a charge of Rs. 2-8-0, 1½ annas representing the Departmental sale price, and Rs. 2-6-6 the duty levied by the Durbar. All collections on this latter account are paid to the Durbar monthly.

Of the quantity of salt, maunds 11,000 issued free of all charges, maunds 10,000 were delivered to the Marwar Durbar and maunds 1,000 to the Mēywar Durbar. These deliveries were in accordance with the salt agreements with the two States.

49. The course of the railborne through traffic trade of the Pachbadra Salt Source will be found in the table below, classified by railways:—

Distribution of rail-borne through traffic.

Lines of railway.	1893-94.	1894-95.	1895-96.	1896-97.
	Mds.	Mds.	Mds.	Mds.
Jodhpur-Bikanir Railway ...	2,047	1,890	3,243	3,610
Bombay, Baroda, Central India and Rájputána	3,45,739	2,01,477	1,66,570	2,24,485
Malwa Railway.				
Indian Midland Railway ...	1,51,520	1,46,225	1,69,807	1,68,598
Great Indian Peninsula Railway...	15,435	8,505	12,933	10,890
Bengal and North-Western Railway ...	1,575	473	370	...
East Indian Railway ..	1,65,098	92,452	532	...
North-Western Railway ...	4,568	2,520	...	190
Rohilkhand and Kumaun Railway ...	43,249	28,075	...	...
Oudh and Rohilkhand Railway ...	1,00,837	40,675	...	...
Total ...	8,30,068	5,22,292	3,53,455	4,07,773

Comparison will only be made between the figures of the past two years, as the trade of 1893-94 and 1894-95 was abnor-

REVIEW BY SECTIONS. mally large in consequence of the high price of Sambhar salt
PACHBADRA, during those years.

During both of the past two years the salt carried by the Jodhpur-Bikanir Railway was all consigned to the Bikanir State. A refund of half of the duty on this salt was made to the Bikanir Durbar under existing arrangements. There was an increase of only a few maunds in this trade during the past year.

The traffic with the Bombay, Baroda and Central India Railway was confined to the amalgamated Rájputána-Malwa line. The part of the line over which Pachbadra salt was carried extended from Erinpura on the main line, up to Ajmere and from Ajmere down the Ajmere-Khandwa section as far as Indore. There was an improvement in the traffic of maunds 57,915 during the year under report. The increase was well distributed. Out of 25 stations, 14 took more salt than during 1895-96. Beawar imported maunds 57,760 against maunds 44,240 in 1895-96; Bhilwara maunds 10,320 against maunds 6,627; Neemuch maunds 70,455 against maunds 40,805; Indore maunds 11,732 against maunds 7,937; and there was an increase of maunds 6,182 on the Chitorgarh-Udaipur Branch.

There was little difference in the traffic of the past two years on the Indian Midland Railway, maunds 1,68,598 having been carried during 1896-97 compared with maunds 1,69,807 in 1895-96, or a decline of maunds 1,209 only. The trade with the line was fairly well maintained. The trade with Bhopal fell off by maunds 5,317; but the imports into Guna were better by maunds 3,600.

On the Great Indian Peninsula Railway the traffic decreased by maunds 2,043 during the past year compared with that of the year previous. There were transactions with four stations during the two years—Semri, Piparia, Gadawara, and Sohagpur, all in the Central Provinces. The decline in the traffic occurred at the Piparia station.

During the past two years the trade with the Bengal and North-Western, the East Indian and the North-Western Railways was insignificant. During 1895-96 maunds 370 were sent to the Naipalganj road and Nanpara stations of the Bengal and North-Western Railway in the Bahraich district of Oudh, and maunds 532 to Etáwah on the East Indian line in the North-Western Provinces; and during the past year maunds 190 were sent to Meerut on the North-Western Railway. Apparently these were all trial consignments.

The steadiness of the through traffic trade of this Source during a year of drought and difficulty like the past is a matter for satisfaction. Pachbadra is unfortunately situated, as though it has been tapped by the Jodhpur-Bikanir Railway, yet its salt has to be carried a distance of 104 miles before it reaches the main line of the Rájputána-Malwa Railway. In consequence of this the freight upon it becomes heavy by the time it reaches its areas of consumption, which are all far distant from it, and it is thus placed at a disadvantage in its competition with Baragara and Sambhar salts. It is satisfactory that the trade was steady during the past year, as the salt is of superior quality and the Source is of great value in connection with the salt supply of Upper India.

50. The following statement shows the course of the REVIEW BY SECTIONS.
rail-borne ordinary trade of the Pachbadra Source during the PACHBADRA.
past four years :— Distribution of rail-borne
ordinary traffic.

Lines of railway.	1893-94.	1894-95.	1895-96.	1896-97.
	Mds.	Mds.	Mds.	Mds.
Jodhpur-Bikanir Railway ...	945	282	1,877	...
Rajputana-Malwa Railway ...	23,782	3,150	1,596	570
Indian Midland Railway ...	24,867	2,363	...	790
North-Western Railway ...	315	...	...	...
Great Indian Peninsula Railway ...	1,260	473	...	...
Rohilkhand-Kumaun Railway ...	3,308	...	...	...
Oudh and Rohilkhand Railway ...	3,464	...	...	...
East Indian Railway ...	3,623	...	...	...
Total ...	61,564	6,268	3,473	1,360

The trade of the first two years was abnormally large owing to the high price of Sambhar salt. Comparing the bookings of 1895-96 (maunds 3,473) with those of the past year (maunds 1,360) a decrease of maunds 2,113 is apparent. During 1895-96 there was great scarcity of fodder over the country lying between Pachbadra and the Rajputana-Malwa Railway, and in order to avoid the necessity of having to cross this barren tract with their bullocks, Banjara carriers had salt sent out to meet them at stations on the Jodhpur-Bikanir and Rajputana-Malwa Railways. The whole of the bookings of that year had connection with this kind of trade. The figures of 1896-97 includes maunds 190 sent out in this manner to a station of the Rajputana-Malwa Railway, and maunds 380 despatched direct to stations on the Chitargarh-Udaipur line and maunds 790 to Saugor in the Central Provinces on the Indian Midland Railway. Under ordinary conditions the quantity of salt despatched by mercantile agency from this Source is never likely to be large, as traders in areas of consumption find it most convenient and economical to send for supplies under the through traffic system. They pay the price and duty, plus a fee of three pies a maund for filling, loading and clearing, into the nearest treasury, post-office, or station on the Indian Midland Railway, and their salt is sent to them expeditiously and in good condition.

The next statement shows the quantities of salt booked for removal by road during the past four years. The whole of this salt was removed by Banjara carriers, who use only pack bullocks as a means of carriage :—

Areas.	1893-94.	1894-95.	1895-96.	1896-97.
	Mds.	Mds.	Mds.	Mds.
Central Provinces ...	1,35,092	1,41,289	61,259	63,819
Bhopal State ...	27,518	22,109	23,455	24,085
Meywar „ ...	4,302	5,311	9,218	6,281
Sirohi „ ...	...	49	80	514
Bikanir „ ...	224	...	...	...
Total ...	1,67,636	1,63,758	94,012	94,699

There was a difference of only maunds 687 between the trade of the year under report and that of 1895-96. But the figures of the past two years show a great decrease in comparison with those of 1893-94 and 1894-95. This is partly owing to both 1895-96 and 1896-97 having been years of exceptional drought, and to Banjaras having been unable in conse-



Destination of salt removed by road.

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quence to take their cattle in large numbers across the barren tract of country between the Salt Source and the Rājputāna-Malwa Railway. But it is also due to the expansion of the areas of country served by railways, and to the steady growth of the railway traffic in salt. Consignments of salt can be conveyed to markets by railway much more expeditiously and in better condition than on pack bullocks, and under such circumstances it is unlikely that any improvement will occur in Banjara-borne trade in the future. Banjaras will continue to supply, for a time at least, the wilder parts of the country remote from railway communication; but their trade with areas served by railways will probably decline. This is unfortunate for the Banjara carrier: but the change benefits the consumer, as the railway places salt in the markets cheaper and in better condition.

As regards the distribution of Banjara-borne salt, the bookings to the Sirohi and Meywar States during the past year were probably correct. The falling off in the despatches to Meywar appear to indicate the influence of the Chitargarh-Udaipur Railway, over which, as I have already mentioned, there was an increase of traffic. There was no great difference in the bookings to the Central Provinces and to the State of Bhopal. It is impossible to say whether the whole of the salt was consumed within the areas mentioned or not. Banjaras book to distant markets, but they are always ready to dispose of their salt on the way if it is possible to do so, and they do not hesitate to diverge from their route if they hear of favourable markets on either hand. It appears to me to be probable that a good deal of the salt booked to the Central Provinces and Bhopal was really disposed of in Meywar and in the wild hill country south of that State.

Miscellaneous receipts and charges on through traffic salt.

51. The following statement shows the receipts and expenditure during the year under report in connection with the charge of three pies a maund made on all salt sold under the through traffic system at the Pachbadra source:—

Receipts.			Expenditure.		
Particulars.	Amounts.	Total.	Particulars.	Amounts.	Total.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Miscellaneous charges on maunds 4,07,772½ of salt @ three pies per maund	6,371 10 10	...	Cost of cutting, loading, &c. of 3,60,733 maunds at Rs. 2-9-0 per cent.	9,243 12 3	
Price of bags erroneously paid by traders through Indian Midland Railway Agency.	18 0 0	6,389 10 10	Cost of cutting, loading, &c. of 60,012½ maunds at Rs. 3 per cent.	1,800 6 0	11,044 2 3
Debit balance ...	...	4,862 9 1	Pay of marker ...	84 0 0	
			Ochre ...	4 7 0	
			Oil for cleaning weighing machines and sealing wagons, &c.	13 7 6	
			Security tickets ...	25 14 0	
			Twine ...	2 10 0	
			Brushes and sealing wax.	31 1 6	
			Repairing weighing-machines.	1 11 0	
			Earthen pots ...	0 5 0	
			Stencil plates ...	3 11 0	
			Marking ink, &c. ...	20 8 11	
			Cloth for dusters and washing dusters, &c.	2 5 9	
			Refund of price of bags realized from traders.	18 0 0	
Total ...	...	11,252 3 11	Total ...	...	11,252 3 11

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The charge is made to meet the cost of filling the salt in bags, conveying it from the salt pits to the railway and loading and clearing it in railway wagons. The expenditure of the year (Rs. 11,252) exceeded the receipts (Rs. 6,389) by Rs. 4,863. Against this loss, there is the large credit balance of Rs. 91,452 in the Sambhar Division.

52. The following statement shows the stock balances and the quantities of salt manufactured at the Pachbadra Salt Source during the past four years:—

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Stocks, manufacture and issues.

Year.	Balance of stock at the beginning of the year.	Quantity stored during the year adding excesses and deducting deficits discovered at the time of clearance.	Total.	Quantity sold and delivered free during the year.			Balance of stock at the close of the year.
				Quantity sold.	Issued free of both price and duty.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1893-94	3,84,852	7,65,578	11,50,430	12,04,268	11,000	12,15,268	-64,838
1894-95	-64,838	11,09,214	10,44,376	8,39,818	11,000	8,50,818	1,93,558
1895-96	1,93,558	7,10,185	9,03,743	5,97,114	11,000	6,08,114	2,95,629
1896-97	2,95,629	7,22,765	10,18,394	6,43,102	11,000	6,54,102	3,64,292

The additions to stock during the year under report amounted to maunds 7,22,765. This quantity comprised maunds 5,19,768 of salt manufactured and stored during the year, and maunds 2,02,997 taken credit for on account of excesses discovered in heaps cleared by trade. The issues aggregated maunds 6,54,102, and the year closed with a Stock balance of maunds 3,64,292, or maunds 68,663 in excess of the balance of the previous year. The balance of salt in hand was quite sufficient for the needs of the trade of the Source. To a certain extent the production of salt at Pachbadra is independent of climatic changes, and there will be no difficulty in extracting as much as may be required immediately after the cessation of the monsoon rains of 1897, for, as I will show in the next paragraph, we have a large reserve in the salt pits of the Source.

During the past year there was no difficulty in obtaining as much good salt as was required for issue. Owing to a deficiency in the rainfall the salt produced was perhaps not quite as good as the outturn of 1895-96; but still it was pure, clean and of high quality and was much liked in the markets. Unremitting attention has been given to the improvement of manufacture by inducing the owners of salt pits to clean and set them properly; and I am glad to be able to say that the result has been that Pachbadra salt is now of high quality and would occupy a stronger position in the markets if the Source were not so distant from areas of consumption.

The result of clearance of heaps of salt sold during the year was as follows:—

Results of clearance of heaps.

					Mds.
Estimated by Superintendents	...	...	...	...	6,47,242
Actual outturn	...	...	...	...	7,20,791
Paid for at time of estimation, being 25 per cent. less than estimate.					5,17,794
Balance paid for on clearance	...		2,02,437	...	...
Excess on experimental pits worked by the Department			560		2,02,997
Total quantity	...	...	...	...	7,20,791

There was no deficit in any of the heaps cleared. In the first instance the salt in heaps put up is estimated by cubical measurement, and final payment is made as soon as a heap has

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been cleared. In this manner the manufacturers are paid for every maund of salt taken from them by the Department. The following figures show the payments for salt produced which were made to these men during the past four years:—

							Rs.
1893-94	...	...	...	...	...	...	36,765
1894-95	...	...	...	...	...	...	81,245
1895-96	...	...	...	...	...	...	44,386
1896-97	...	...	...	...	...	...	44,870

The large payment of 1894-95 was due to the trade of the Source having been exceptionally brisk during that year and in 1893-94, in consequence of the high price of Sambhar Salt. Conditions were normal during the past two years, and the sum paid was a little more than Rs. 44,000 annually.

Condition of pits, character of salt, and future prospects.

53. There are 420 registered salt pits in the Pachbadra Salt Source classified as follows:—

	No.
(1) Pits in good repair, containing good salt such as could be issued to the trade under present conditions	192
(2) Pits in bad repair, containing inferior salt which could not be issued in the present state of the trade, but which might be disposed of if a failure of stocks occurred at Sambhar and a rush were made on Pachbadra	75
(3) Pits quite out of order, any salt in them being unsaleable	153
Total	420

Of the pits in good order, salt was extracted from 61 during the year, leaving 131 full of good salt. At the rate of maunds 10,000 to each pit—a low approximation—these 131 pits are estimated to contain about 13 lakhs of maunds of really good salt, such as is under issue at present. This quantity may be looked upon as our reserve stock, in addition to the stock balance stored in heaps which has been given in the preceding paragraph. The entire reserve of good saleable salt at this Salt Source, therefore, stood as follows at the close of the past year:—

	Mds.
Stock balance of salt stored in heaps	3,64,292
Quantity of good salt lying in 131 pits in the Source...	13,00,000
Total reserve stock	16,64,292

The 75 pits which are not in good repair are estimated to contain about five lakhs of maunds of inferior salt. Their produce could only be disposed of if a failure of stocks were to occur at Sambhar, and it is hoped that such a contingency will not arise.

A very large number of the pits which are shown not to be in good condition (228 in all) are capable of being repaired and of producing good salt. As I have already mentioned unremitting attention has been given to improvement in this direction, and during the past year 30 pits which were in bad order, were cleaned out and repaired, so as to be capable of yielding salt of superior quality. I anticipate steady progress in the future, as the manufacturers have come to understand that their interests are bound up with the trade of the source, and that the competition between Pachbadra and Sambhar and Baragara salts is so severe that their salt has little chance in the markets unless it is of superior quality. With care in cleansing pits, and setting them properly with thorns to facilitate the formation of good crystals, such salt can be readily produced at the Pachbadra Source in large quantities.

Though the manufacture of salt at Pachbadra is not affected by climatic changes in the same manner as at the Sambhar Lake, yet a certain quantity of rain is needed for the renovation of the brine springs and for the dilution of the concentrated brine in the salt pits. The rainfall of the past two

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

years was deficient, having been 10·09 inches in 1895-96 and 13·31 inches in 1896 97. The fall of the past year occurred as follows :—

	Inches.
In June	6·76
" July	2·74
" August	3·40
" November	·25
" December	·03
" January	·13
Total	13·31

This distribution was unfavourable. More than half of the entire fall occurred in June on two dates, the 3rd and 24th of June. The great heat which followed resulted in rapid evaporation, and much of the benefit of the fall was lost. The last fall of the monsoon occurred in August, and September and October were rainless months. Owing to this the brine springs fell very low, and the rapid crystallization of salt in the concentrated brine of the pits resulted in the formation of crystals smaller in size and less lustrous than usual. I trust that the monsoon rains of 1897 will be favourable, and in such case the source will recover itself.

54. The Luni salt tract forms a part of the Pachbadra Division. There was no change during the past year in the strength of the establishment posted on the Luni river. It comprised an Inspector with forty-eight subordinates, and a medical staff of a hospital assistant, a compounder and two menial servants.

Establishment in the Luni Salt Tract.

The expenditure under fixed charges amounted to Rs. 6,550 during the year under report compared with Rs. 6,445 during 1895-96, an increase of Rs. 105, owing to fluctuations in leave allowances. Under contingencies, the expenditure was Rs. 765 against Rs. 725 in 1895-96, a small increase of Rs. 40 in petty items of expense.

Though the deposits of salt in the Luni river and in the channels of its delta were very important, yet they were not as extensive as usual owing to the deficiency in the monsoon rainfall of 1895 and 1896. All salt which formed was carefully and efficiently guarded.

As usual, free salt was issued during the year to the inhabitants of the salt tract. Maunds 5,235-12-0 were distributed, at the rate of six seers to each, to 35,022 persons inhabiting 38 villages in the Sanchor pargana of the Jodhpur State; and maunds 12-12-0 were also issued free to a squadron of the Jodhpur Imperial Service Cavalry which was posted in the delta of the Luni river in connection with the suppression of dacoity on the Sindh border. The salt was all obtained from natural deposits which formed in the channel of the delta called the Mithi river, and its issue was personally supervised by the Inspector in charge of the Tract.

Free salt to inhabitants of the Luni Salt Tract.

55. The following statement shows the realizations, the fixed and contingent charges and the net revenue of the Falodi Salt Source during the past and three preceding years :—

FALODI.
Receipts, charges and net revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94 ...	...	2,813	...	2,813	1,098	6,571	7,669	-4,856
1894-95 ...	...	2,025	...	2,025	1,205	238	1,443	+582
1895-96 ...	...	1,986	...	1,986	1,564	244	1,808	+178
1896-97 ...	...	2,812	...	2,812	1,474	506	1,980	+832

REVIEW BY SECTIONS.
FALODI.

There were no sales of duty paid salt at Falodi during the past four years. The issues were only of duty free salt to the Jodhpur Durbar.

The realizations under sale price of salt, the only head of revenue, amounted to Rs. 2,812 during the year under report against Rs. 1,986 in 1895-96, or an increase of Rs. 826. This was due to the Durbar having taken maunds 15,000 of salt compared with maunds 10,591 during 1895-96.

Fixed charges show a decrease of Rs. 90 in comparison with the figures of 1895-96. This was due to a falling off in expenditure of Rs. 159 in connection with the posting of an Inspector of lower grade to the Source, partly counterbalanced by a payment of Rs. 69 made to subordinates on account of compensation for dearness of food grain. Under contingencies there was an increase of Rs. 262 owing to a charge of Rs. 246 for filling up salt brine wells and for salt discovered in excess in a heap cleared, and to larger expenditure, amounting to Rs. 16, under minor heads of contingencies.

The net revenue of the Source amounted to Rs. 832 compared with Rs. 178 in 1895-96. This was owing to a larger quantity of salt having been sold during the past as compared with the previous year.

Stocks and issues.

The next statement shows the stocks and issues of salt at the Source during the past two years :—

Year.			Balance on 1st April.	Extracted.	Excesses found on clearance of heaps.	Total.	Sold.	Balance.
			Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1895-96	...	...	1,10,240	...	1,668	1,11,908	10,591	1,01,317
1896-97	...	...	1,01,317	...	4,019	1,05,336	15,000	90,336

An excess of maunds 4,019 was discovered in a heap of salt cleared during the year. The manufacturers will be duly paid for this quantity. Some payments have already been made, but a number of men migrated temporarily to Sindh after the failure of the rains of 1896, and can only be paid when they return at the commencement of the monsoon of 1897.

The Jodhpur Durbar is entitled to receive 15,000 maunds of duty free salt annually from this source for consumption within the State. During the past year the full quantity issued. On each maund of this salt the Inspector in charge of the Source realized a charge of Rs. 2-9-6, namely, three annas on account of the Departmental sale price and Rs. 2-6-6 on account of the Raj duty levied by the Durbar. Collections of Raj duty were remitted weekly to the Hakim of Falodi for credit to the Durbar, and the total realizations during the year under this head amounted to Rs. 36,093-12-0.

Closure of the Falodi Salt Source.

Under the orders of the Government of India this Salt Source is to be closed and the establishment withdrawn as soon as the quantity of salt in stock has been disposed of. The stock balance at the close of the past year amounted to maunds 90,336. Assuming that the full quantity of duty free salt deliverable (maunds 15,000) is taken yearly by the Durbar, about six years will elapse before this balance is cleared. After the close of the year under report I submitted a proposal to Government for an earlier abandonment of this Source. I suggested that the salt in stock should be made over to the

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

Durbar at a reduced price of one and a half annas a maund, all salt sold to be debited against the quantity of duty free salt deliverable under Article XII of the Salt Agreement with the Jodhpur State, and the cost of guarding and disposing of the salt to be met by the Durbar in consideration of the reduction in the price. I have now received the sanction of the Government of India to these suggestions, and I will arrange to carry them out.

REVIEW BY SECTIONS.
FALODI.

56. Article XI of the Salt Agreement with the Marwar Durbar provides that in the event of the total realizations from the sale of salt at the salt sources of Didwana, Pachbadra and Falodi exceeding in any year the total charges properly debitable against them, one-half of the excess shall be paid to the Durbar. It is therefore necessary to place the following summary on record, which shows the financial results of the lease of the Sources named during the year under report :—

RAJPUTANA SALT
SOURCES.

Summary of result for the year of lease of the Rajputana Salt Sources.

Receipts.						Rs.
By sale of	2,77,235	maunds of salt at	Didwana	...	...	17,327
" "	6,43,102	" "	Pachbadra	...	...	61,291
" "	15,000	" "	Falodi	...	...	2,812
	<u>9,35,337</u>					<u>80,430</u>
Charges.						
To fixed and contingent charges ex-						
cluding treaty payments.						
Liabilities under Article VI of the agreement						
" "	X	" "	" "	...	...	44,033
				...	...	1,13,573
				...	...	1,980
				...	...	3,76,000
				...	...	1,25,000
				Total	...	6,60,586
				Net debit balance	...	5,80,156

The expenditure debitable to the sources exceeded the total realizations by Rs. 5,80,156.

57. The following is the usual statement showing for all of the salt sources in Rajputana, the expenditure reckoned against selling price, on the system laid down in Resolution No. 326 dated the 17th of January 1882 of the Department of Finance and Commerce, and the total realizations from the 1st of April 1882 to the 31st March 1897 :—

Mode of reckoning selling price explained.

1	2	3	4	5	6	7	8	9	10	11
Names of sources.	Manufacture, storage and supervision.	Rent of sources and royalty on sales.	Despatching charges on through traffic and agency salt and commission to salt agents.	Total.	Quantity of salt produced less ascertained wastage and free issues to Durbars.	Average cost per maund of saleable stock as per column 6.	Total quantity sold.	Total price realized including miscellaneous charges.	Average price realized.	Profit or loss per maund.
	Rs.	Rs.	Rs.	Rs.	Mds.	Rs a. p.	Mds.	Rs.	Rs. a. p.	Rs. a. p.
Sambhar	30,39,107	87,18,433	4,40,780	1,21,98,320	6,20,51,796	0 3 1-74	5,65,27,153	1,45,86,935	0 4 1-54	+0 0 11-80
Didwana	1,75,752	8,79,801	...	10,55,553	64,10,687	0 2 7-61	57 96,026	6,10,419	0 1 8-22	-0 0 11-39
Pachbadra	6,32,229	11,71,460	94,456	18,98,145	93,65,913	0 3 2-91	90,01,621	10,52,683	0 1 10-45	0 1 4-46
Falodi	22,497	46,870	...	69,367	4,01,330	0 2 9-18	3,10,994	44,159	0 2 3-26	-0 0 5-92
Luni	...	12,000	...	12,000	1,645	7 4 8-60	1,645	359	0 3 5-90	-7 1 2-70
Total, Marwar...	8,30,478	21,10,131	94,456	30,35,065	1,61,79,575	0 3 0-01	1,51 10,286	17,07,620	0 1 9-69	-0 1 2-52
Total	38,69,585	1,08,28,564	5,35,236	1,52,33,885	7,82,31,371	0 3 1-38	7,16,37,444	1,62,94,555	0 3 7-67	+0 0 6-29

Notes.—The figures in column three represent :—

- (1) In the case of Sambhar, the total treaty payments for the first eight years at the rate of Rs. 5,50,000 per annum plus the amount of royalty actually paid, and the amount for each of the remaining seven years of the rateable share calculated on sales of the fixed sum of Rs. 5,00,000 now chargeable against the selling price for the whole of the Rajputana sources under the orders of Government conveyed in letter No. 5441 dated 22nd November 1890.
- (2) In the case of Didwana and Pachbadra, the rateable share for the first eight years calculated on sales of the sum of Rs. 1,70,000 chargeable against selling price under the orders of Government conveyed in letter No. 2051 dated 9th July 1884, and rateable shares for the remaining seven years of the fixed sum of Rs. 5,30,000 above referred to.
- (3) In the case of Falodi and the Luni, the rents, Rs. 6,000, fixed by the Jodhpur Salt Agreement for the first eight years, and in the case of Falodi, for the remaining seven years, the rateable share of the sum of Rs. 5,00,000. No sales are now made from the Luni.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. RAJPUTANA SALT SOURCES.

For the period of fifteen years the average cost of the salt produced at the Sambhar Lake, after allowing for all charges, amounted to 3 annas 1·74 pies a maund; it was sold at an average price of four annas 1·54 pies a maund, and a profit was gained of 11·80 pies a maund. At the other salt sources combined, the average cost of the salt produced was 3 annas ·01 of a pie a maund, the average rate of sale amounted to one anna 9·69 pies a maund, and a loss occurred of 1 anna 2·32 pies a maund. Taking all of the salt sources together, maunds 7,82,31,371 of salt were produced during the fifteen years at a cost of 3 annas 1·38 pies a maund, maunds 7,16,37,444 were sold at 3 annas 7·67 pies a maund, and a net profit of 6·29 pies a maund was realized. This profit for the entire period amounts to Rs. 10,61,170 or an average of Rs. 70,744 per annum.

Expenditure to be recouped from price and the total price realized.

58. Finally, the next statement shows, for all of the Rajputana Salt Sources, the total expenditure which must be recouped from selling price, and the total realizations on account of sale price, from 1870-71 (the year in which the Sambhar Lake was leased) to the close of 1896-97. The treaty and royalty payments included in the total charges shown in the third column of the statement, have been calculated in the manner indicated by the notes at the foot of the table in the preceding paragraph.

Year.	Opening stock.	Total charges.	Total realizations.	Stock at close of the year.	Value of stock at the average selling rate from 1st April 1870 to close of the year.	Excess of realizations over charges.	Profit or loss.
1	2	3	4	5	6	7	8
	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Rs.
1870-71 ...	19,73,044	5,92,287	7,78,682	31,70,367	19,81,479	+ 1,86,395	+21,67,874
1871-72 ...	31,70,367	11,80,747	14,37,738	32,05,272	19,40,358	+ 2,56,991	+21,97,349
1872-73 ...	32,05,272	17,71,801	23,20,122	34,88,935	21,94,576	+ 5,48,321	+27,42,897
1873-74 ...	34,88,935	23,72,631	30,83,191	42,82,742	27,27,348	+ 7,10,660	+34,37,908
1874-75 ...	42,82,742	29,89,799	37,84,376	50,57,097	32,38,386	+ 7,94,586	+40,32,972
1875-76 ...	50,57,097	35,91,405	47,13,995	56,52,887	35,53,664	+11,22,590	+46,76,254
1876-77 ...	56,52,887	42,10,708	55,86,651	38,84,187	23,43,055	+13,75,943	+37,18,998
1877-78 ...	38,84,187	51,80,222	69,57,295	72,38,211	41,87,173	+17,77,073	+59,64,246
1878-79 ...	72,38,211	62,92,371	82,78,191	88,82,308	48,89,433	+19,85,820	+68,76,253
1879-80 ...	88,82,308	73,31,252	95,15,317	66,51,885	28,02,393	+21,84,065	+49,86,456
1880-81 ...	56,51,885	83,99,820	1,07,43,389	56,65,779	26,39,309	+23,43,569	+49,82,878
1881-82 ...	56,65,779	97,81,906	1,21,38,603	46,43,714	20,31,383	+23,56,697	+43,88,080
1882-83 ...	46,43,714	1,10,65,262	1,35,48,737	56,22,995	23,57,558	+24,83,475	+48,41,033
1883-84 ...	56,22,995	1,24,36,516	1,49,33,277	88,11,927	35,78,927	+24,96,761	+60,75,688
1884-85 ...	88,11,927	1,35,74,147	1,62,58,268	36,70,276	13,98,719	+23,84,121	+37,82,640
1885-86 ...	36,70,276	1,44,82,167	1,65,43,996	29,54,661	10,90,147	+20,61,829	+31,51,976
1886-87 ...	29,54,661	1,57,99,028	1,77,52,305	56,55,901	20,19,628	+19,53,277	+39,72,905
1887-88 ...	56,55,901	1,70,30,233	1,87,99,469	59,18,395	20,43,388	+17,69,236	+38,12,624
1888-89 ...	59,18,395	1,83,23,291	1,98,86,690	87,52,226	29,43,392	+15,63,399	+45,06,791
1889-90 ...	87,52,226	1,95,42,342	2,09,80,918	67,84,343	22,23,992	+14,38,556	+36,62,548
1890-91 ...	67,84,343	2,03,53,097	2,20,75,111	83,55,161	26,65,383	+17,22,014	+43,87,397
1891-92 ...	83,55,161	2,11,37,365	2,29,61,788	73,89,554	22,84,219	+18,24,423	+41,08,642
1892-93 ...	73,89,554	2,17,73,047	2,39,37,504	13,97,453	4,17,562	+21,64,457	+25,82,019
1893-94 ...	13,97,453	2,25,35,798	2,50,74,887	20,86,313	6,18,254	+25,32,039	+31,57,293
1894-95 ...	20,86,313	2,34,14,356	2,63,18,324	53,74,823	15,73,535	+29,03,968	+44,77,503
1895-96 ...	53,74,823	2,42,23,827	2,73,48,268	71,46,637	20,66,569	+31,24,441	+51,91,010
1896-97 ...	71,46,637	2,50,15,291	2,84,33,158	65,93,927	18,85,108	+34,17,867	+53,02,975

The receipts for the entire period of twenty-seven years amount to Rs. 2,84,33,158, the expenditure to Rs. 2,50,15,291, leaving a profit of Rs. 34,17,867. Adding to this last mentioned sum the money value, Rs. 18,85,108, of maunds 65,93,927 of salt in stock at the close of the past year at the average selling price of the past twenty-seven years, the gain in money and stock amounts to Rs. 53,02,975. But if the lease of the

Sambhar Lake were terminated, 17½ lakhs of maunds of Sambhar salt which were received when the lake was leased would have to be returned to the Durbars. Deducting the present money value of this quantity of salt, the net profit at the close of the year under report amounted to Rs. 48,71,725.

59. The Internal Branch of the department extends over the Punjáb, the North-Western Provinces and Oudh, the Patna and Bhagalpur Revenue Divisions of the Province of Behar in Bengal, the district of Ajmere-Merwara in Rajputana, and to the city of Calcutta and its environs. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Internal Branch for the past four years:—

REVIEW BY SECTIONS.
RAJPUTANA SALT
SOURCES.

INTERNAL BRANCH.
Gross realizations, charges
and net revenue.

Year.	Gross realizations					Charges			Net revenue.
	Excise duty on salt.	License fees.	Fees realized on clearance of sitta.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	1,39,943	58,184	2,992	301	2,01,420	1,43,053	34,914	1,77,967	+23,453
1894-95	1,37,832	62,075	4,926	590	2,05,421	1,29,098	31,660	1,60,758	+44,663
1895-96	1,80,064	71,724	5,658	363	2,57,809	1,34,477	33,231	1,67,708	+90,101
1896-97	1,81,629	64,350	4,573	437	2,50,989	1,30,446	34,147	1,64,593	+86,396

The gross revenue of the year under report was less than that of 1895-96 by Rs. 6,820, but was considerably in excess of the figures of 1894-95 and 1893-94. Compared with 1895-96 there was a small increase of Rs. 1,565 under the head of excise duty on salt, and of Rs. 74 in miscellaneous collections; while there was a decrease of Rs. 7,374 under license fees, and of Rs. 1,085 in the fees realized in the clearance of sitta (impure salt). The difference in connection with miscellaneous collections is very small. Fluctuations under other heads of revenue will be discussed further on.

Decrease in receipts.

The charges of the past year amounted to Rs. 1,64,593 compared with an expenditure of Rs. 1,67,708 during 1895-96, or a decrease of Rs. 3,115.

In fixed charges there was a decrease of Rs. 4,031. This may be explained as follows: There was an increase (1) of Rs. 603 on account of the pay of clerks owing to men of higher grades having been posted to the Internal Branch during the past year, and (2) of Rs. 2,246 under the head of servants and guards due partly to fluctuations in leave allowances, but principally to the payment of compensation for dearness of food grain. On the other hand there was a decrease (1) of Rs. 1,865 in the pay of Assistant Commissioners, owing to an officer of lower grade having been posted to the Upper Division during the greater part of the year; (2) of Rs. 207 on account of smaller payments for exchange compensation allowance; and (3) of Rs. 4,808 in connection with the posting of Superintendents and Inspectors to the Internal Branch during the past year.

Decrease in fixed and increase in contingent charges explained.

Under contingencies there was an increase of Rs. 916, which is arrived at thus: There was an increase (1) of Rs. 1,130 on account of new tents purchased for some of the officers during the year to replace those which were old and had been condemned; (2) of Rs. 382 under the head of rewards owing to a larger number of seizures having been effected; (3) of Rs. 498 under the head of miscellaneous expenditure owing to the purchase of new maps of districts for circle officers in the Upper Division; (4) of Rs. 862 in refunds of duty on salt used for industrial purposes, and (5) of Rs. 103 under minor heads.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. These items were partly counterbalanced by a decrease (1) of Rs. 1,773 under travelling allowance owing to Assistant Commissioners having gone on tour later than usual during the year, to officers of lower rank having held charge of some circles for certain periods, and to fewer transfers of establishment, and (2) of Rs. 286 under minor heads of contingencies.

Issues of licenses.

The net revenue of the Internal Branch for the year under report amounted to Rs. 86,396 compared with Rs. 90,101 in 1895-96, or a decrease of Rs. 3,705, due to a slight falling off in the revenue derived from license fees and from fees realized on the clearance of sitta (impure salt).

60. The following statement shows the licenses issued and the fees realised in the Internal Branch during the past four years. With a view to the protection of the salt revenue the Department supervises the manufacture of all the substances named in the table :—

Year.	Saltpetre refineries.		Crude salt-petre.		Khari.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1893-94 ...	538	26,900	47,745	24,679	6,079	4,070	1,080	2,155	190	380	55,632	58,184
1894-95 ...	569	28,337	47,180	26,165	5,594	4,650	1,244	2,483	219	438	54,806	62,073
1895-96 ...	620	30,888	53,952	33,302	6,086	5,272	869	1,738	262	524	61,789	71,724
1896-97 ...	627	31,316	46,463	27,596	2,688	3,710	645	1,290	219	438	50,642	64,350

Variations in number of licenses.

Saltpetre refineries.—There has been a steady increase during the past four years in the number of licenses issued for this important class of works. There was an increase of seven licenses during the year under report compared with 1895-96. The following is a classification by provinces of the issues of the past two years :—

	1895-96.	1896-97.
	No.	No.
Punjab ...	45	42
North-Western Provinces and Oudh ...	154	164
Province of Behar ...	408	408
City of Calcutta ...	13	13
Total ...	620	627

There was a slight decrease of three licenses in the number issued in the Punjab. In the North-Western Provinces and Oudh there was an increase of ten licenses owing to a larger number of factories having opened in the upper districts of the North-Western Provinces. There was no change in the number of licenses issued for the Province of Behar and for Calcutta. Full details of the working of the saltpetre refineries of the Internal Branch will be found in the next two paragraphs.

Crude saltpetre.—The number of licenses which issued during the past year for the manufacture of this substance was 46,463 against 53,952 in 1895-96, a decrease of 7,489 licenses. Classified by provinces the issues were as follows :—

	1895-96	1896-97
	No.	No.
Punjab ...	2,118	1,381
North-Western Provinces and Oudh ...	9,239	7,777
Province of Behar ...	42,595	37,305
Total ...	53,952	46,463

It will be observed that a decrease occurred everywhere. This was not the result of any slackness in the saltpetre trade, as demand was very good, and saltpetre refineries worked briskly. It was entirely due to the poorness in saltpetre of the nitrous soil of villages owing to the drought which occurred over all of the saltpetre producing areas. The failure of the monsoon rains of 1896 was followed by excessive dryness during the latter half of the year, and the result was that the moisture requisite to promote the usual active growth of the nitrifying ferments was absent from the soil. For this reason the nitrous soil of large numbers of villages was so poor in nitrate of potassium that it could not be profitably worked. This was a matter for great regret during a year of distress and scarcity like the past, as the manufacturers of crude saltpetre comprise some of the poorest classes of the population.

Khari.—This substance is an impure form of sulphate of soda. During the year only 2,688 licenses issued in comparison with 6,086 during 1895-96, or a decrease of 3,398 licenses. The following figures give details of issues in different areas:—

				1895-96.	1896-97.
				No.	No.
North Western Provinces and Oudh	...	...	...	402	319
Province of Behar	...	...	...	5,684	2,369
Total				6,086	2,688

Khari is obtained from brine which is produced by the lixiviation of sulphate of soda efflorescence appearing on the surface of the soil. In the North-Western Provinces and Oudh this brine is concentrated, with a view to the precipitation of the sodic sulphate in solution in it, in large masonry evaporation pans by solar heat. During the past year factories for the production of khari worked in the Bulandshahr, Etah, Mainpuri, Budaun, Farukhabad, Cawnpur, Fatehpur, Jaunpur, Gorakhpur, Ghazipur, Hardoi and Unao districts. In the province of Behar the manufacture of the substance from the brine is effected by artificial heat, as the climate is damp and lime for the construction of solar evaporation pans is scarce and expensive. The Muzaffarpur district is the centre of manufacture; but it is also carried on largely in the Saran district, and to a less important extent in the districts of Champaran and Darbhanga. Khari is used for curing hides and the quantity manufactured yearly is widely distributed for this purpose over Upper India and Bengal. The decrease in the number of licenses which issued during the year under report is attributable partly to sulphate of soda efflorescence having been poor in consequence of the excessive drought, and also to numbers of the manufacturers, who all belong to the poorest classes, having left their homes in search of work owing to the distress which prevailed and being unable to open factories for want of funds.

Sajji.—The figures of the past four years show great fluctuations in the issue of licenses, and those of the past year fall below the issues of 1895-96 by 224 licenses. Sajji is an impure form of carbonate of soda. It is produced by artificial heat from sodic carbonate efflorescence which appears on the surface of the soil. Manufacture is confined to the North-Western Provinces. Its centre is the Ghazipur district, but it is also carried on in the districts of Benares, Jaunpur, Mirzapur,

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Azamgarh and Ballia. The substance is largely exported to the districts of Lower Bengal, where it is used for washing clothes and other purposes. Sajji is so easily produced that markets frequently become overstocked, and fluctuations often occur in the issue of licenses for that reason.

Rassi.—There was a decrease of 43 in the number of licenses issued for this substance during the year under report as compared with 1895-96. Rassi is an impure form of carbonate of soda, and is produced from brine obtained by the lixiviation of sodic carbonate efflorescence which appears on the surface of the soil. This brine is concentrated by solar heat in large masonry evaporation pans, and the precipitation of Rassi is so effected. The manufacture is confined to the North-Western Provinces and Oudh. Its centre is in the Cawnpur district, but there is also a large group of factories near Lucknow. Though not extensive, yet the industry is a somewhat important one. Rassi is largely used in paper mills, and in a factory at Cawnpur owned by a European firm, it is manipulated for the production of washing soda and Spitteler's caustic soda ash. The falling off in the number of licenses issued during the past year was partly due to the poorness of sodic carbonate efflorescence in consequence of the drought, and also to the distress which prevailed preventing the poorer manufacturers from establishing factories.

Except in connection with work in saltpetre refineries, the past year was not a favourable one for the manufacture of saline substances. The drought was excessive and in consequence nitrous soils and efflorescences of sodic sulphates and carbonates were poor.

Outturn of saltpetre refineries at work.

61. The following statement gives details in connection with the working of saltpetre refineries in the Internal Branch during the past four years :—

Year.				Number of refineries.	Quantity of crude salt-petre dissolved.	Quantity of refined salt-petre produced.	Total quantity of salt reduced.
					Mds.	Mds.	Mds.
1893-94	...	...	...	540	10,05,191	5,90,814	85,748
1894-95	...	...	...	575	12,24,090	7,26,287	1,14,534
1895-96	...	...	...	611	15,99,156	9,28,199	1,56,301
1896-97	...	...	...	651	18,10,802	10,23,692	1,96,598

The number of refineries which worked increased from 611 in 1895-96 to 651 during the past year, a difference of 40 factories. Classified by provinces, the distribution of the factories which worked during the past two years stands as follows :—

				1895-96.		1896-97.	
				No.	No.	No.	No.
Punjab	...	...	...	40	43		
North-Western Provinces and Oudh	...	...	...	150	167		
Province of Behar	...	...	...	408	428		
City of Calcutta	...	...	...	13	13		
Total				611	651		

Excluding Calcutta, where the number of factories which worked did not change, there was an increase in the number of refineries everywhere. This was owing to the brisk

demand which existed during the year under report for salt- REVIEW BY SECTIONS.
petre for export beyond the Ganges. Prices were low compared with INTERNAL BRANCH.
the previous year; but the demand was brisk and working fac-
tories were greatly stimulated. There was no difference in the
number of refineries at work. The factories there do not
produce any saltpetre, but merely refine salt and nitrous earth,
but merely refine salt and nitrous earth, and Upper
India to the extent of the demand.

The quantities of crude salt and refined
saltpetre produced during the year under report are the figures of
1895-96 by maunds 1,96,598 and 1,56,301 respectively.
The percentage of salt educed on crude material
dissolved amounted to 10.85 in comparison with 9.77 in
1895-96. It may be noted that there has been
steady progress in the industry during the past four
years. At an average price of, say Rs. 6 a maund, the ten
lakhs of maunds of refined saltpetre produced during the year
represented a money value of about sixty lakhs of rupees. To
explain the apparent anomaly of a large increase in the
quantity of crude saltpetre worked up in refineries, coupled with
a decrease in the number of crude saltpetre licenses issued,
I may mention that 1895-96 was a particularly favourable year
for crude saltpetre manufacture, and large stocks accumulated
which were used up during the past year.

The quantity of salt produced in saltpetre refineries during
the past year amounted to maunds 1,96,598 in comparison
with maunds 1,56,301 during 1895-96, or an increase of maunds
40,297. The percentage of salt educed on crude saltpetre
dissolved has increased from 9.77 in 1895-96 to 10.85 during
the year under report.

62. The following details show the working of refineries
during the past two years in the different provinces and at
Calcutta:—

Detail of working of re-
fineries by provinces.

	1895-96.	1896-97.
<i>Punjab.</i>		
Refineries at work ... No.	40	43
Crude saltpetre dissolved in refineries ... Mds.	2,12,485	2,50,248
Outturn of refined saltpetre ... "	74,163	90,259
Sitta educed ... "	50,406	63,383
Percentage of refined saltpetre produced on crude dissolved ...	34.90	36.06
Percentage of sitta educed on crude dissolved ...	23.72	25.32
<i>North-Western Provinces and Oudh.</i>		
Refineries working ... No.	150	167
Crude saltpetre dissolved ... Mds.	5,26,859	5,29,857
Refined saltpetre produced ... "	2,73,810	2,61,934
Salt educed ... "	76,081	96,447
Percentage of refined saltpetre on crude dissolved ...	51.97	49.43
Percentage of sitta on crude dissolved, excluding crude saltpetre in sitta refineries. ...	14.54	18.29
Quantity of sitta produced on dissolving crude saltpetre in sitta refineries. ...	11,198	13,173
<i>Province of Behar.</i>		
Refineries working ... No.	408	428
Crude saltpetre dissolved ... Mds.	6,16,217	7,12,361
Refined saltpetre produced ... "	3,82,789	4,12,179
Salt educed ... "	22,027	21,969
Percentage of refined saltpetre on crude dissolved ...	62.11	57.86
Percentage of salt do. do. ...	3.57	3.08
<i>Bengal (Calcutta).</i>		
Refineries working ... No.	13	13
Crude and kuttia saltpetre purified ... Mds.	2,43,595	3,18,336
Refined saltpetre produced ... "	1,97,437	2,59,320
Salt pure and impure educed ... "	22,418	31,903
Percentage of refined saltpetre obtained ...	81.05	81.46
Percentage of salt educed ...	9.20	10.02

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Work increased in the Punjab compared with 1895-96. In the North-Western Provinces there was a slight increase in the quantity of saltpetre dissolved, but a falling off in the quantity of saltpetre produced. In Behar there was an improvement in the work in comparison with 1895-96. As I have already mentioned, the factories at Calcutta do not manufacture refined saltpetre, but refine imperfectly purified saltpetre from the Upper Provinces. The quantity of saltpetre dissolved upon the class of saltpetre during the past year they worked more.

Imports into and exports from Calcutta of refined saltpetre.

63. The following statement in regard to the trade in saltpetre during the past four years :—

					Imports.			
					1893-94.	1894-95.	1895-96.	1896-97.
					Mds.	Mds.	Mds.	Mds.
By East Indian Railway	...	...	...	...	5,05,856	5,62,077	7,33,107	8,03,146
„ Eastern Bengal Railway	...	...	...	...	...	...	...	...
„ Boat	...	...	...	...	395	670	632	...
„ Inland steamer	...	...	...	...	614	1,320	2,425	1,024
„ Sea	...	...	...	...	...	1,741	313	...
Total	...	...	...	...	5,06,865	5,65,808	7,36,477	8,04,170

					Exports.			
					1893-94.	1894-95.	1895-96.	1896-97.
					Mds.	Mds.	Mds.	Mds.
By East Indian Railway	...	...	...	...	12,929	7,965	4,897	8,641
„ Eastern Bengal Railway	...	...	...	...	1,295	2,034	1,764	2,595
„ Boat	...	...	...	...	1,904	4,084	1,184	2,534
„ Inland steamer	...	...	...	...	407	814	661	695
„ Sea	...	...	...	...	4,38,889	4,79,842	5,72,607	7,25,835
Total	...	...	...	...	4,55,424	4,94,739	5,81,113	7,40,300

The imports of the past year exceed those of 1895-96 by maunds 67,693, and were also largely in excess of the two years previous. The quantity exported exceeded the figures of 1895-96 by maunds 1,59,187, and here too there has been a progressive increase during the past four years.

The next statement shows the territorial areas from which the saltpetre imported into Calcutta was obtained :—

					1893-94.	1894-95.	1895-96.	1896-97.
					Mds.	Mds.	Mds.	Mds.
From North-Western Provinces and Oudh	...	...	...	...	1,23,375	1,35,119	2,54,465	2,56,009
„ Punjab	...	...	...	...	39,591	50,995	63,635	76,356
„ Rájputaná and Central India	...	...	...	...	686	1,535	1,390	1,303
„ Province of Behar	...	...	...	...	3,43,173	3,76,264	4,16,674	4,70,380
„ Bengal	...	...	...	...	40	164	...	62
„ Bombay	...	...	...	...	...	...	313	...
„ Madras	...	...	...	...	...	1,740	...	...
„ Foreign Ports	...	...	...	...	...	1	...	...
Total	...	...	...	...	5,06,865	5,65,808	7,36,477	8,04,170

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The largest quantity of saltpetre is obtained from the province of Behar; the North-Western Provinces and Oudh are next in importance, and the Punjáb is the third on the list. The increase was small in connection with the North-Western Provinces and Oudh; but large in Behar and the Punjáb. The saltpetre industry is such an important one that the steady progressive increase during the past four years of the trade of saltpetre producing areas is very satisfactory.

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64. The next statement shows the quantities of saltpetre salt excised and of salt and sitta (impure salt) destroyed in saltpetre refineries in the Internal Branch during the past four years:—

Saltpetre salt excised and
sitta and salt destroyed.

Year.	Salt excised.	Sitta and salt destroyed.		Salt in bond.
		Sitta.	Salt.	
	Mds.	Mds.	Mds.	Mds.
1893-94	55,977	56,718	6,327	14,688
1894-95	55,133	62,990	12,991	28,104
1895-96	72,025	75,966	16,919	57,779
1896-97	72,652	98,241	65,903	69,794

During the past year maunds 2,36,796 of purified and impure salt were dealt with compared with maunds 1,64,910 during 1895-96, or an increase of maunds 71,886. These figures show that in connection with the salt producing capabilities of saltpetre refineries, the interests of Government were closely looked after during the year under report.

The quantity of salt excised during the year shows a small excess of maunds 627 over the figures of 1895-96. Of the total quantity of maunds 72,652 excised, maunds 251 were taxed in the Punjáb, maunds 33,770 in North-Western Provinces and Oudh, maunds 21,508 in Behar, and maunds 17,123 in Calcutta. Of this last-mentioned quantity only maunds 1,655 were consumed in Calcutta itself, and maunds 15,468 were exported under rawannas into the interior of Bengal, chiefly to the Burdwan district.

The quantity of sitta destroyed was more than in 1895-96 by maunds 22,275. Of the total quantity of maunds 98,241, maunds 57,301 were destroyed in the Punjáb, maunds 13,054 in the North-Western Provinces and Oudh, maunds 10,168 in Behar, and maunds 17,718 in Calcutta. There is practically no market for duty paid saltpetre salt in the Punjáb, and only a limited demand elsewhere. It is therefore not profitable to purify all of this impure salt which is produced.

In the quantity of salt destroyed during the year there is a large increase of maunds 48,984 compared with the figures of 1895-96. Of the total quantity, one maund was destroyed in the Punjáb, maunds 52,062 in the North-Western Provinces and Oudh, maunds 562 in Behar and maunds 13,278 in Calcutta. As I have already remarked, the market for saltpetre salt bearing the excise duty is limited, and the large quantity destroyed by saltpetre refiners during the year shows that the supply was in excess of the demand.

The destruction of salt (both pure and impure) produced in saltpetre refineries does not affect the interests of the salt revenue prejudicially. Those interests are served by such salt

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Sitta passed out of refineries for industrial purposes.

being prevented from entering the markets duty free. Saltpetre refiners are at liberty to dispose of their salt just as they may choose, either by excising or destroying it.

A quantity of maunds 9,151 of sitta was passed out of saltpetre refineries in the upper districts of the North-Western Provinces and in the Punjab on payment of a fee of eight annas a maund. Comparative issues were as follows:—

				1895-96. Mds.	1896-97. Mds.
North-Western Provinces	...	...	...	3,530	3,194
Punjab	...	...	...	7,800	5,957
		Total	...	11,330	9,151

A decrease is apparent in both areas. Sitta is used for industrial purposes, principally in curing hides for local consumption and in salting goat-skins for export to the Madras Presidency. Last year I remarked that it was also coming into use for salting beef for export to Burma. That trade has been very slack during the year under report, and the quantity of sitta used in it has diminished.

Refunds of duty on salt used for industrial purposes.

65. The following is an account of the refunds of salt duty allowed to the North-West Soap Company at Meerut on the salt used in the manufacture of soap during the past four years :—

Year.	Quantity of soap produced.	Salt consumed in the manufacture of soap.					Refund of duty.	
		Opening balance of salt.	Quantity of salt received in-to store.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. sr.	Mds. sr.	Mds. sr.	Mds. sr.	Mds. sr.	Mds. sr.	Mds. sr.	Rs. a.
1893-94 ...	8,800 27	63 18	657 26	721 4	649 19	71 25	659 2	1,647 10
1894-95 ...	10,299 10	71 25	599 13	670 38	670 38	...	645 30	1,614 6
1895-96 ...	12,858 25	...	770 7	770 7	770 7	...	765 6	1,912 14
1896-97 ...	12,225 29	...	966 6	966 6	829 26	136 20	774 0	1,935 0

Compared with 1895-96 there was a decrease during the past year of maunds 633 in the quantity of soap produced, and an increase of maunds 59 in the amount of salt utilized in the manufacture. The proportion of salt to soap amounted to 6.78 per cent. compared with 5.99 per cent. during 1895-96. It is said that the quantity of salt required is dependent in some degree on the quality of the soap manufactured. A refund of duty amounting to Rs. 1,935, was made on maunds 774 of salt during the year. These items are very slightly in excess of the figures of 1895-96. The soap factory was frequently visited by inspecting officers during the year. The Company's arrangements for the safe custody of the salt continue to be satisfactory, and the Departmental rules are all properly observed.

In my last annual report I mentioned that from the 1st of April 1896 the firm of Messrs. Schroeder, Smidt and Co., hide merchants, were being allowed a refund of duty on the salt used in their factories at Cawnpur and Dinapore in salting hides and skins for export to Europe. This concession was not taken advantage of in the Dinapur factory during the year; but it came into force in the factory at Cawnpur. The

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following statement gives particulars in regard to the salt used for salting hides and skins at Cawnpur :—

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Year.	Salt consumed in salting skins and hides.					Refund of duty.	
	Opening balance of salt.	Quantity of salt received.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. s. ch.	Mds s. ch.	Mds. s. ch.	Mds s. ch.	Mds. s ch.	Mds. s. ch.	Rs. a. p.
1896-97 ..	...	344 32 4	344 32 4	336 0 12	8 31 8	336 0 12	840 0 9

A refund of the duty was given on all the salt used in the factory during the year. The following particulars relate to the work done :—

Hides cured	...	{ Number	...	...	Mds.	17,783
		{ Weight	...	...		3,270 28 0
Skins cured	...	{ Number	...	...	„	24,131
		{ Weight	...	...		758 39 0
Salt used	...	{ In curing hides	...	...	„	263 2 0
		{ Do. skins	...	...	„	72 38 12
Total quantity of salt used					„	336 0 12
Average quantity of salt used.					{ on each hide	9.47 chittaks.
					{ Do. skin	1.93 do.

The curing process is followed for the most part during the monsoon months, when it is difficult to dry hides and skins sufficiently. Hides are treated in a raw state. Their inner surfaces are rubbed with powdered salt and they are allowed to drain, after which they are rolled up and packed in barrels for export. Skins (goats' skins) are also treated while raw. Their inner surfaces are covered with a paste of powdered salt and they are then at once rolled up and packed in barrels. The trade in these salted hides and skins is with both Europe and America, but chiefly with the latter continent. The Cawnpur factory was visited by inspecting officers frequently during the year, and every precaution was taken to ensure the safety of the salt revenue.

66. The following statement, which is inserted at the request of the Government of Bengal, shows the imports of salt into Bengal from all other provinces during the past four years:—

Imports of salt into Bengal from all other provinces.

		Into Calcutta.	Into Bengal.	Into Behar.	Total.
		Mds.	Mds.	Mds.	Mds.
From North Western Provinces and Oudh.	1893-94	1,216	1	3,333	4,550
	1894-95	150	416	2,114	2,680
	1895-96	2,193	73	3,487	5,753
	1896-97	48	3	2,585	2,636
From Punjab	1893-94	704	...	97,296	98,000
	1894-95	387	...	68,433	68,820
	1895-96	496	...	78,574	79,070
	1896-97	616	...	1,03,960	1,04,576
From Rájputána and Central India,	1893-94	186	...	...	186
	1894-95	...	...	157	157
	1895-96	...	...	...	...
	1896-97	...	...	6,064	6,064

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				Into Calcutta.	Into Bengal.	Into Behar.	Total.
				Mds.	Mds.	Mds.	Mds.
From Central Provinces ...	...	{	1893-94	...	2,663	10	2,673
			1894-95	...	5,002	...	5,002
			1895-96	...	3,156	...	3,156
			1896-97	...	6,320	337	6,657
From Bombay ...	...	{	1893-94	...	...	8	8
			1894-95	...	...	...	...
			1895-96	...	...	1,426	1,426
			1896-97	...	...	8	8
From Madras ...	...	{	1893-94	...	...	...	...
			1894-95	...	...	...	...
			1895-96	...	...	...	...
			1896-97	...	2,61,082	...	2,61,082
Total ...	...	{	1893-94	2,106	2,664	1,00,647	1,05,417
			1894-95	537	5,418	70,704	76,659
			1895-96	2,689	3,229	83,487	89,405
			1896-97	664	2,67,405	1,12,954	3,81,023

The salt taxed by this Department was imported from the North-Western Provinces and Oudh, the Punjab and Rajputana, and Central India. Imports into Calcutta and Bengal proper were small and the quantities shown were evidently intended for the consumption of residents of Upper India temporarily domiciled in Bengal. The imports into the province of Behar were fairly large, the greater proportion being rock salt from the Punjab mines.

Exports from Bengal to other provinces.

The next statement shows the exports from Bengal to other provinces :—

				From Calcutta.	From Bengal.	From Behar.	Total.
				Mds.	Mds.	Mds.	Mds.
Into North-Western Provinces and Oudh.	...	{	1893-94	3,15,625	...	5,706	3,21,331
			1894-95	3,18,655	...	4,948	3,23,603
			1895-96	4,53,611	...	8,861	4,62,502
			1896-97	4,16,451	...	5,283	4,21,734
Into Punjab ...	...	{	1893-94	8	...	348	356
			1894-95	50	...	...	50
			1895-96	93	...	...	93
			1896-97	65	...	...	65
Into Rajputana and Central India ...	...	{	1893-94	...	...	755	755
			1894-95	...	...	...	...
			1895-96	...	...	...	...
			1896-97	...	...	...	...
Into Central Provinces ...	...	{	1893-94	2,069	12	...	2,081
			1894-95	1,122	1,138	...	2,260
			1895-96	...	280	9	289
			1896-97	216	201	7	424
Into Bombay ...	...	{	1893-94	...	...	...	...
			1894-95	1	...	...	1
			1895-96	...	...	...	...
			1896-97	...	...	...	...
Into Madras ...	...	{	1893-94	...	...	...	...
			1894-95	...	...	...	...
			1895-96	...	...	...	...
			1896-97	...	2	...	2
Total ...	...	{	1893-94	3,17,702	12	6,809	3,24,523
			1894-95	3,19,828	1,138	4,948	3,25,914
			1895-96	4,53,734	280	8,870	4,62,884
			1896-97	4,16,732	203	5,290	4,22,225

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There were no exports to Rájputána and Central India during the past three years, and the quantities sent into the Punjab were petty. The trade with the North-Western Provinces and Oudh was important, and amounted to maunds 4,21,734 during the year under report compared with maunds 4,62,502 during 1895-96. The figures of these two years are considerably in excess of those of 1894-95 and 1893-94. This was owing to prices of salt at Calcutta having been very low towards the end of 1895-96 and in the beginning of 1896-97.

Taking the province of Behar alone, the following table shows the quantities of salt imported into it from Calcutta during the past four years:—

Imports of salt into Behar.

	1893-94.	1894-95.	1895-96.	1896-97.
	Mds.	Mds.	Mds.	Mds.
Patna Division ...	16,22,578	17,15,661	17,11,995	17,21,688
Bhagalpur Division ...	10,47,800	10,42,632	9,56,350	10,76,330
Total ...	26,70,378	27,58,293	26,68,345	27,98,018

Trade was apparently brisk during the year under report as the figures are the highest of the four yearly periods.

Imports into Behar from (other markets were) as shown below:—

	1893-94.	1894-95.	1895-96.	1896-97.
	Mds.	Mds.	Mds.	Mds.
From North Western Provinces and Oudh ...	3,333	2,114	3,487	2,585
„ Punjab ...	97,296	68,433	78,574	1,03,960
„ Bengal ...	2,588	5,628	1,317	5,310
„ Rájputána and Central India ...	...	157	...	6,064
„ Central Provinces ...	10	...	...	337
„ Bombay ...	8	...	1,426	8
Total ...	1,03,235	76,327	84,804	113,264

The imports from the Punjab were of Rock salt, and there was an increase during the past year compared with the previous three years.

Finally, the exports from Behar were as follows:—

	1893-94.	1894-95.	1895-96.	1896-97.
	Mds.	Mds.	Mds.	Mds.
Into North-Western Provinces and Oudh from the Behar block of the East Indian Railway.	5,706	4,948	8,861	5,283
Into Punjab ditto ditto ...	348	...	...	...
Into Bengal blocks ditto ditto ...	17,272	6,043	44,210	11,443
Into Rájputána and Central India ditto ...	755	...	...	...
Into Central Provinces ditto ditto ...	...	...	9	7
Into Nepal from districts on the northern frontier of the Behar Province.	1,50,965	1,49,837	1,74,571	2,23,296
Total ...	1,75,046	1,60,828	2,27,651	2,40,029

There was a considerable increase in the exports of salt into Nepal.

67. The following statement gives particulars for the past two years of the imports and exports of salt between Thibet

Imports and exports of salt between Nepal and Thibet and the North-Western Provinces and Oudh.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. and Nepal, and British Territory along the frontier of the
INTERNAL BRANCH. North-Western Provinces and Oudh :—

	1895-96.		1896-97.	
	Imports.	Exports.	Imports.	Exports.
	Mds.	Mds.	Mds.	Mds.
Almorah ...	14,714	2,798	17,586	4,313
Garhwál ...	13,347	...	14,803	...
Nilang Pass <i>viâ</i> Dehra Dún ...	3,319	...	886	...
Pilibhit ...	...	5,105	...	4,794
Kheri ...	...	6,492	...	5,918
Bahraich ...	...	9,081	...	14,563
Gonda ...	...	5,554	...	5,035
Basti ...	...	13,146	...	14,897
Gorakhpur ...	...	9,956	...	10,839
Total ...	31,380	52,132	33,275	60,359

Compared with 1895-96 there was an increase of maunds 1,895 in imports and of maunds 8,227 in the quantity exported during the year. The exports exceeded the imports by maunds 27,084 representing a money value on account of excise duty of Rs. 67,710.

PRICES OF SALT.
Prices of salt in the principal markets to which the operations of this Department extend.

68. The following figures show the prices of salt during the past two years in the principal markets of Northern India :—

				Wholesale rate per maund.	
				1896	1897.
				Rs. a. p.	Rs. a. p.
<i>Punjab.</i>					
Rock salt ...	...	{	Lahore	3 2 2	3 0 3
			Amritsar	3 5 4	3 5 4
			Ludhiana	3 1 3	3 2 2
			Multan	3 4 3	3 4 3
			Rawalpindi	2 15 0	2 14 7
			Umballa	3 2 2	3 4 9
			Perozepore	3 4 3	3 3 2
			Jullundhur	3 2 2	3 1 3
		{	Jhelum	2 13 8	2 18 8
			Shahpur	3 1 3	3 1 3
<i>North-Western Provinces and Oudh.</i>					
Sambhar salt	...	{	Agra	3 3 6	3 3 0
			Cawnpur	3 3 0	3 3 0
			Allahabad	3 9 0	3 9 0
			Benares	3 7 0	3 8 0
			Lucknow	3 5 4	3 5 4
			Fyzabad	3 7 8	3 7 7
			Bareilly	3 6 8	3 7 0
		{	Meerut	3 6 0	3 7 0
<i>Bihar.</i>					
Liverpool salt	...	{	Patna	3 6 0	3 8 0
			Saran (Chapra)	3 11 6	4 2 0
			Muzafferpur	3 6 9	3 8 3
			Champaran (Motihari)	3 8 0	3 8 0
			Buxar	3 7 0	3 9 6
		{	Durbhunga	3 5 0	3 7 0
<i>Central Provinces.</i>					
Bombay salt	...	{	Jabalpur	4 2 6	4 0 0
			Nagpur	4 0 9	4 0 0
			Saugor	4 6 2	3 11 11
			Nimar	3 8 3	3 8 3
		{	Hoshangabad	4 3 4	4 0 0

Punjab.—The rates for this province have been taken from the *Gazette of India*. There was little difference in prices during the past two years.

North-Western Provinces and Oudh.—Prices have been obtained from Departmental returns. Here also the rates are practically the same for both years.

Behar.—These prices have also been taken from Departmental returns. The rates of the past year were higher than those of 1895-96. This was due to the prices of salt at Calcutta being very low during the latter period.

Central Provinces.—The rates given have been taken from the *Gazette of India*. Generally prices were lower during 1896-97 in comparison with 1895-96.

69. Appendix IV. of this report will show by divisions in full detail, the number of persons arrested for offences against the salt law, the number discharged by the Department after inquiry, the number prosecuted, and the result of the prosecutions. An abstract of the figures of the Appendix for the past two years will be found below:—

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1895-96 ...	1,934	1,358	576	18	558	96·87
1896-97 ...	1,507	959	547	46	484	91·32

Compared with 1895-96 there was a decrease during the year under report of 427 in the number of persons arrested and of 399 in the number discharged after Departmental inquiry. There was also a decrease of 29 in the number of persons prosecuted, while the acquittals increased by 28, and convictions decreased by 74.

The percentage of convictions on committals is not good, having fallen from 96·87 in 1895-96 to 91·32 during the past year. This decline was owing to two cases which occurred in the Lower Division of the Internal Branch, in which 25 persons accused of illicit manufacture of salt, were acquitted on appeal from the decision of a bench of Honorary Magistrates on the ground that the bench had no jurisdiction.

In the Punjab Mines Division there were 232 cases during the past year compared with 706 in 1895-96, or a decrease of 474 cases. The falling off occurred in connection with the Indus Preventive Line, on which there were only 145 cases during the year under report compared with 641 in 1895-96. This was of course due to the enhancement of the duty on Kohat salt. There were no important cases in the Division during the year.

Not a single case occurred at the Sultánpur salt works, though the country in which these Salt Sources are situate was severely affected by the drought.

Cases at the Rájputána Salt Sources were as follows:—At the Sambhar Lake there were only 12 cases compared with 22 during 1895-96. Owing to the failure of the monsoon rains of 1896 manufacturing operations were carried on for a shorter period than usual, a smaller number of people were engaged in manufacture and the temptation to steal salt was not so great and prolonged. There was one petty case at Didwana and none at Falodi. In the Pachbadra Division there were 52 cases compared with only 23 in 1895-96. Seven cases of a petty nature occurred at the Pachbadra Salt Source, and the remaining 45 at the Luni salt tract. In connection with these latter nearly 18 maunds of stolen salt were seized.

PRICES OF SALT.

**PENAL ACTION OF
THE DEPARTMENT.**
Arrests for breaches of
the salt laws.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

PENAL ACTION OF THE DEPARTMENT.

In the Internal Branch 1,210 cases occurred compared with 1,182 during 1895-96, or an increase of 28 cases only. In view of the severe scarcity and distress which prevailed over the North-Western Provinces and Oudh and Behar there was a possibility of the poorer classes resorting largely to the illicit manufacture of salt, and the greatest vigilance was exercised for the protection of the revenue. At the same time, I instructed my officers not to prosecute in any case in which not more than a seer of salt had been produced, and to release at once and unconditionally any persons who seemed from their appearance to have resorted to illicit manufacture under the pressure of actual want. Owing to the beneficent measures of relief adopted by Government, I am glad to be able to say that though the past year was one of peculiar difficulty and distress, there was practically no increase in the illicit manufacture of salt in the Internal Branch. No better proof could be afforded of the efficacy of those measures than the figures I have given, as in the past the poorer classes of the population have always been in the habit of resorting freely in times of scarcity and distress to illicit manufacture on the salt tracts which cover large areas in the North-Western Provinces and Oudh.

Departmental releases.

70. The next statement gives particulars in regard to persons released by the Department during the past two years:—

Year.	Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.	Total.
1895-96	6	1,268	89	1,358
1896-97	18	797	144	959

The headings of the table show the reasons for release. The decrease is owing to the decline in the number of seizures on the Indus Preventive Line consequent on the enhancement of the duty on Kohat salt.

Punishments awarded by criminal courts.

71. Appendix V gives particulars in detail in regard to punishments inflicted by Criminal Courts in cases prosecuted to conviction, and the table below affords the same information in an abstract form:—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment	Number who paid fines.	Average amount of fines.
	No.	m. d.	No.	Rs.
1895-96	245	1 13	327	7-75
1896-97	323	1 14	169	7-36

A comparison of the two years shows little difference in the punishments awarded. These were sufficiently deterrent.

Criminal offences committed by establishment.

72. The following statement gives particulars in regard to members of the establishment who were punished for criminal offences during the year:—

Division.	Theft.	Unnatural crime.	False charge.
Upper Division	1	...	...
Punjab Mines	...	1	...
Pachbadra	2	...	2
Total	3	1	2

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1896-97.

All of the persons punished were peons. In the Upper Division the case was one of simple theft unconnected with the work of the Department, the peon having stolen some of the property of a woman with whom he consorted. In the Pachbadra Division two peons of the Luni salt tract were punished for stealing and selling some salt which they were appointed to guard, and two peons were sentenced to five years' imprisonment each for falsely charging an Inspector under section 377 of the Indian Penal Code.

ADMINISTRATION DURING THE YEAR.

73. The casualties among the establishment will be found in the table below:—

Casualties in the force.

	Assistant Commissioners	Superintendents and Assistant Superintendents.	Inspectors.	Kotgushes.	Jamadars.	Peons.	English and Vernacular clerks.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Strength of establishment during 1896-97.	6	43	100	44	194	1,828	136	61	2,412	
Died ...	...	1	2	...	2	32	...	2	39	1.62
Dismissed ...	...	...	...	...	...	29	1	...	30	1.24
Deserted ...	...	...	...	...	...	4	1	...	5	0.20
Failed to rejoin from leave.	...	...	...	...	2	68	...	2	72	2.99
Resigned ...	...	...	...	...	1	17	...	1	19	0.79
Removed as unfit or pensioned.	...	1	4	1	2	14	2	1	25	1.04
Total casualties ...	...	2	6	1	7	164	4	6	190	7.88
Percentage of casualties.	...	4.65	6.00	2.27	3.61	8.97	2.94	9.83	7.88	

One Superintendent died during the year and one retired on pension.

The conduct of the establishment was satisfactory.

74. I was in charge of the Department during the year, except for a period of three months when I was on privilege leave. During this interval, from the 23rd July to the 24th October 1896. Mr. R. M. Dane officiated as Commissioner of Northern India Salt Revenue.

Officers in charge of the Department.

75. Mr. Ashton, Assistant Commissioner, officiated during the greater part of the year as Deputy Commissioner during Mr. Whitten's absence on furlough, and he still holds charge of the office.

Notice of officers.

Mr. Ashton's work has amply justified his selection for this important appointment. His ability, business habits, and thorough knowledge of the Department in all its branches, have made him a worthy successor to Mr. Whitten, and I cannot give him higher praise.

Mr. Lyon, as usual, managed the important Sambhar Division with conspicuous success. I am glad to say that the Government of India have shown their appreciation of his merit by obtaining the consent of Her Majesty's Secretary of State for India to a personal allowance of Rs. 100 per month to him.

- Mr. Buckley deserves great credit for his work at Pachbadra. It is a difficult charge and requires great tact and discretion, which he has always shown.

ADMINISTRATION
DURING THE YEAR.

Mr. Bryan acted for Mr. Ashton as Assistant Commissioner in charge of the Upper Division, Internal Branch. He managed this extensive charge with ability and intelligence.

Mr. Bolster, as usual, deserves credit for the judgment and success with which he managed the important Punjab Mines Division.

Among Superintendents I would mention Mr. Money as deserving of praise. He had charge of the great Khewra Mine, and he worked zealously and intelligently during the year.

Mr. Holford was in charge of the important work of salt manufacture at Sambhar. This is very hard work and entails much exposure, and he deserves great credit for his zealous and efficient superintendence. He was selected to act as Assistant Commissioner for Mr. Lyon, when the latter went on furlough in May 1897.

Mir Nasir Ali was in charge of the Sultánpur salt works during the year, and displayed zeal and intelligence in the discharge of his duties. I am glad to say that the Government of India have acknowledged his long and good service in the Department by granting him the title of *Khan Bahadur*.

The public service sustained a great loss during the year by the death of Mr. Johnson, who had for many years managed the Kohat salt mines with conspicuous energy and judgment. His death was all the more sad as a recommendation had just been sent up that his position and prospects should be much improved when the administration of the mines should be taken over by the Northern India Salt Revenue Department. I concurred with the Commissioner of Peshawar and the Deputy Commissioner of Kohat in this recommendation.

Mr. McGowan, a Superintendent in the Northern India Salt Revenue Department, was selected as Mr. Johnson's successor. Mr. White-King, Deputy Commissioner of Kohat, has informed me that he is thoroughly satisfied with Mr. McGowan's work, and that he considers him well suited for the appointment.

OFFICE OF THE COMMISSIONER,
NORTHERN INDIA SALT REVENUE,
SIMLA:

The 4th August 1897.

A. B. PATTERSON,
Commissioner.

APPENDICES.

APPENDIX

Comparative return of receipts and charges of the Northern

	Central office.		Punjab Mines.		Kohat Mines.		Mandi Mines.		Sultānpur Salt Works.	
	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
I.—Sale proceeds of salt.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Sambhar ... { Quantity Mds.,	...	...	...	...	...	...	...	...	...	...
Price ...	...	...	...	...	...	...	...	...	...	...
(2) Didwana ... { Quantity Mds.,	...	...	...	...	...	...	...	...	...	...
Price ...	...	...	...	...	...	...	...	...	...	...
(3) Pachbadra ... { Quantity Mds.,	...	...	...	...	...	...	...	...	...	...
Price ...	...	...	...	...	...	...	...	...	...	...
(4) Falodi ... { Quantity Mds.,	...	...	...	...	...	...	...	...	...	...
Price ...	...	...	...	...	...	...	...	...	...	...
(5) Punjab Mines, { Quantity Mds.,	...	...	21,23,476	20,26,469	...	...	...	...	...	...
Price ...	...	...	99,538	94,992	...	...	...	...	...	...
II.—Excise duty { Quantity Mds.,	...	...	21,23,476	20,26,469	...	...	...	...	1,08,133	1,11,877
on salt. { Duty ...	...	...	53,08,689	50,66,173	...	...	...	...	2,70,332	2,79,693
III.—Kohat salt { Quantity Mds.,	...	...	...	...	7,85,470	4,96,170	...	...	...	...
duty. { Duty ...	...	...	...	...	3,08,028	1,95,444	...	...	...	...
IV.—Share of Mandi { Quantity Mds.,	...	...	...	...	...	...	1,37,331	1,25,361	...	...
salt duty. { Duty ...	...	...	...	...	...	...	42,916	39,175	...	...
V.—Government proprietary share in Sultānpur produce (Hakimi cess.	...	...	...	...	...	...	...	...	7,864	1,748
VI.—Fees for licenses of saline works (Internal Branch).	...	...	...	...	...	...	...	...	...	...
VII.—Miscellaneous including fines and forfeitures.	...	...	1,541	1,029	72	...	...	...	58	13
VIII.—Carriage and freight &c.	...	...	60,495	57,672	...	...	...	...	...	...
Total	...	...	54,70,263	52,10,866	3,08,100	1,95,444	42,916	39,175	2,78,254	2,81,454
Charges.										
Commissioner ...	28,800	35,597	...	...	...	...	...	...	...	...
Deputy Commissioner ...	17,400	15,108	...	...	...	...	...	...	...	...
Personal Assistant to Commissioner ...	5,750	4,980	...	...	...	...	...	...	...	...
Assistant Commissioners ...	...	...	8,551	9,195	...	...	...	...	...	...
Exchange compensation allowance ...	7,710	6,156	...	...	...	...	...	...	...	...
Establishment.										
Clerks ...	11,276	11,438	8,239	7,532	...	...	...	...	...	...
Servants and guards ...	996	1,041	1,246	1,404	...	...	...	...	...	...
Preventive Establishment.										
Superintendents and Assistant Superintendents.	...	...	54,200	50,246	6,000	9,448	6,101	4,180	4,600	5,139
Inspectors, Kotgushis and Jamadars ...	...	...	22,600	23,938	6,867	6,690	894	1,133	3,618	3,839
English and Vernacular Clerks ...	...	...	2,886	3,056	1,789	2,061	...	...	432	500
Servants and guards ...	...	...	67,037	73,614	17,761	28,664	1,046	1,076	6,853	7,284
Medical establishment ...	...	...	1,212	1,238	...	163	...	...	...	...
Temporary ditto ...	...	...	...	...	...	...	...	...	...	...
Exchange compensation allowance ...	...	...	700	...	...	...	841	...	...	...
Total	71,932	74,370	1,67,370	1,70,253	32,417	47,025	8,892	6,389	15,508	16,822
Contingencies.										
Travelling allowances ...	4,424	3,774	4,668	5,530	1,490	2,600	365	627	303	286
Conveyance of tents and records ...	619	1,108	239	300	126	234	...	...	...	...
Purchase of tents ...	269	390	5	38	...	...	...	...	19	...
House rent and horse allowance ...	...	...	210	207	...	171	360	360	...	...
Hot weather charges ...	120	149	64	76	90	123	...	...	...	...
Service postage charges ...	809	898	1,079	1,155	100	161	10	15	47	42
Telegram charges ...	131	97	43	36	51	45	...	...	1	2
Stationery charges ...	103	100	95	65	197	218	...	...	16	12
Excavation and manufacture ...	...	...	77,486	82,503	...	...	...	...	...	...
Rewards, half fines, &c. ...	...	...	619	717	67	50	...	...	...	...
Through traffic charges ...	...	...	45,576	45,238	...	...	...	...	...	...
Commission on salt collections ...	...	...	...	...	31,848	54,721	...	...	...	...
Clothing grant ...	4,393	4,459	...	...	...	...	...	...	...	...
Miscellaneous ...	342	381	2,460	4,240	515	1,482	65	63	58	20
Petty construction and repairs ...	...	...	39,846	26,577	3,961	3,223	...	...	826	759
Total	11,260	11,356	1,72,690	1,66,682	38,435	63,032	800	1,065	1,270	1,121
Refunds	...	...	1	28	...	...	...	...	1,281	1,365
Total charges	83,192	85,726	3,40,061	3,36,963	70,852	1,10,057	9,682	7,454	18,059	19,308
Net receipts	83,192	85,726	51,30,202	48,82,903	2,37,248	85,387	33,234	31,721	2,60,195	2,62,146
Percentage of charges ...	0.44	0.45	6.21	6.45	22.99	56.31	22.56	19.03	6.49	6.86
Treaty payments ...	...	...	...	...	...	...	...	...	...	...
Receipts deducting treaty payments ...	...	...	...	...	...	...	...	...	...	...

(a) Rs 32 less in
(b) Rs 32 more

No. I.

India Salt Revenue Department for the year 1896-97.

Sambhar Lake.		Didwana Salt Source.		Pachbadra Salt Source.		Falodi Salt Source.		Internal Branch.		Total.	
1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.	1895-96.	1896-97.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37,15,774	39,31,210	...	...	...	...	...	...	...	...	37,15,774	39,31,210
9,28,943	9,79,304	...	...	...	...	...	...	...	...	9,28,943	9,79,304
...	...	3,64,678	2,77,235	...	...	...	...	...	...	3,64,678	2,77,235
...	...	22,792	17,327	...	...	...	...	...	...	22,792	17,327
...	...	...	...	5,97,114	6,43,102	...	...	...	...	5,97,114	6,43,102
...	...	...	...	55,980	60,291	...	...	...	...	55,980	60,291
...	...	...	...	...	...	10,591	15,000	...	...	10,591	15,000
...	...	...	...	...	...	1,986	2,812	...	...	1,986	2,812
...	...	...	...	...	...	...	...	...	...	21,23,476	20,26,469
...	...	...	...	...	...	...	...	...	...	99,538	94,992
37,15,774	39,26,210	3,23,304	2,45,381	4,50,940	5,03,832	...	...	72,025	72,652	67,93,652	68,86,421
92,89,435	98,15,525	8,08,260	6,13,453	11,27,354	12,59,579	...	...	1,80,064	1,81,629	1,69,84,134	1,72,16,052
...	...	...	...	...	...	...	...	...	...	7,85,470	4,96,170
...	...	...	...	...	...	...	...	...	...	3,08,028	1,95,444
...	...	...	...	...	...	...	...	...	...	1,37,331	1,25,361
...	...	...	...	...	...	...	...	...	...	42,916	39,175
...	...	...	...	...	...	...	...	...	...	7,864	1,748
...	...	...	...	...	...	...	...	77,382	68,923	(a)77,382	68,923
212	246	216	107	244	351	...	...	363	437	(b)2,706	2,183
14,719	18,767	...	...	5,524	6,389	...	...	...	...	80,738	82,828
1,02,33,309	1,08,13,842	8,31,268	6,30,887	11,89,102	13,26,610	1,986	2,812	2,57,809	2,50,989	1,86,13,007	1,87,61,079
...	...	...	...	...	...	...	...	...	...	28,800	35,597
...	...	...	...	...	...	...	...	...	...	17,400	15,108
...	...	...	...	...	...	...	...	...	...	5,750	4,980
8,578	9,575	6,650	7,250	6,000	6,550	...	...	16,317	14,452	46,091	47,022
672	...	...	...	...	...	...	...	2,175	1,353	10,557	7,509
14,627	14,909	2,318	1,980	3,824	3,653	...	...	7,979	8,444	48,263	48,006
1,102	1,191	576	648	753	770	...	...	1,297	1,361	5,970	6,415
55,313	43,473	1,800	4,700	9,760	8,790	...	...	42,242	37,957	1,80,106	1,63,933
14,969	14,786	1,833	1,710	7,855	7,943	1,078	919	33,125	32,602	92,848	93,569
3,645	4,148	180	188	314	...	...	...	6,030	6,168	15,276	16,211
21,791	23,515	4,120	4,532	14,578	14,985	486	555	25,153	27,335	1,59,430	1,81,560
1,482	1,531	646	657	1,617	1,516	...	...	...	...	4,957	5,095
7,659	4,690	...	...	...	...	...	...	...	...	7,659	4,690
1,076	557	...	...	904	681	...	...	159	774	3,680	2,012
1,30,909	1,18,375	13,123	21,665	45,605	44,888	1,564	1,474	1,34,477	1,30,446	6,26,787	6,31,707
2,002	1,292	206	50	1,420	562	19	20	20,738	18,965	35,635	33,706
95	...	...	...	141	103	...	...	2,293	2,381	3,518	4,130
263	...	...	23	84	4	...	...	668	1,798	1,308	2,253
...	...	...	...	...	...	...	...	1,339	1,313	1,909	2,051
108	91	39	60	119	108	...	...	182	189	722	796
457	572	76	70	256	290	20	30	3,133	2,874	5,987	6,107
53	104	...	6	10	4	...	...	3	2	342	296
45	31	14	6	26	25	...	...	326	334	822	791
1,95,312	1,64,017	16,792	12,133	44,387	44,871	...	...	...	...	3,33,977	3,03,524
94	11	...	...	131	123	...	...	2,003	2,385	2,904	3,286
8,221	28,869	...	...	10,291	11,234	...	...	...	...	64,388	85,341
...	...	...	...	...	...	...	...	...	...	31,848	54,721
...	...	...	...	...	...	...	...	...	...	4,353	4,450
2,536	2,594	349	319	3,542	5,274	190	436	633	1,131	10,690	15,940
12,285	5,729	1,185	1,144	2,484	2,269	15	20	...	...	60,602	39,721
2,21,471	2,03,310	18,661	13,811	62,891	64,867	244	506	31,318	31,372	5,59,040	5,57,122
...	47	17,740	8,557	3,657	3,818	...	...	1,913	2,775	24,502	16,590
3,52,380	3,21,732	54,524	44,033	1,12,153	1,13,573	1,808	1,980	1,67,708	1,64,593	12,10,419	12,05,419
98,80,929	1,04,92,110	7,76,744	6,86,854	10,76,949	12,13,037	178	832	90,101	86,396	1,74,02,588	1,75,55,660
844	237	656	698	943	856	9103	7041	6505	6587	650	642
...	...	...	...	...	...	...	...	...	...	29,17,014	29,92,060
...	...	...	...	...	...	...	...	...	...	1,44,85,574	1,45,63,600

the printed Weekly Memo. No. 48.
ditto ditto.

Statement showing the quantity of salt which paid excise duty at the several salt sources and the excise duty collected thereon from 1st April 1896 to 31st March 1897.

		Quantity.			Duty.	
		At Rs. 2-8-0 per maund.	Total.	At Rs. 2-8-0 per maund.	Total.	
Sambhar	{ Ordinary ... Through traffic	Mds. s. ch.	Mds. s. ch.	Rs. a. p.	Rs. a. p.	
		27,25,883 10 0	39,26,210 10 0	68,14,708 2 0	98,15,525 10 0	
Pachbadra Salt Source	{ Ordinary ... Through traffic	36,059 0 0	5,03,831 20 0	2,40,147 8 0	12,59,578 12 0	
		4,07,772 20 0	2,45,381 0 0	10,19,431 4 0	6,13,452 8 0	
Didwana Salt Source	{ Ordinary ... Through traffic	2,45,381 0 0	2,59,060 0 0	6,47,650 0 0	50,06,173 7 6	
		17,67,409 15 8	1,11,877 10 0	2,79,893 2 0	2,79,693 2 0	
Sultānpur Salt Works	{ Ordinary ... Through traffic	1,11,877 10 0	26,443 33 0	66,109 9 0	1,81,628 10 6	
		46,307 25 8	68,86,420 34 0	1,15,519 1 6	1,72,16,052 2 0	
Upper Division, Internal Branch	{ Ordinary ... Through traffic	...	4,96,170 0 0	...	1,95,444 0 0	
		...	1,25,361 0 0	...	39,175 0 0	
Lower Division ditto	{ Ordinary ... Through traffic	...	75,07,951 34 0	...	1,71,50,671 2 0	
		...	75,07,952 0 0	...	1,74,50,671 0 0	
Total		...	...	...	...	
Grand Total		...	...	...	...	
Total as per weekly memo. No. 48 of 1896-97						

APPENDIX No. III.

Comparative detail in maunds of the various descriptions of salt which paid duty in Northern India during the year ending 31st March 1897.

Division.	Kinds of salt.				1895-96.	1896-97.	Remarks.
Punjab Mines ...	...	...	...	...	Mds. 21,23,476	Mds. 20,26,469	•
Kohat Mines ...	...	...	...	...	7,85,470	4,96,170	
Mandi Mines ...	...	...	...	...	1,37,331	1,25,361	
Sultānpur Salt Works ...	...	...	...	...	1,08,133	1,11,877	
Sambhar Lake ...	...	...	...	...	37,15,774	39,26,210	
Didwana Salt Source ...	...	...	...	...	3,23,304	2,45,381	
Pachbadra do. ...	...	...	...	...	4,50,940	5,03,832	
Internal Branch ...	...	...	...	...	72,025	72,652	
Total				...	77,16,453	75,07,952	

APPENDIX No. IV.

Comparative return of the number of persons arrested, convicted, &c., for the years 1895-96 and 1896-97.

Division.	Year.	Total number of persons arrested.	Released by Department.			Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of conviction on number of persons sent up for trial less those whose cases are still pending.	Remarks.
			Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.						
Punjab Mines	1895-96	706	...	603	7	610	96	3	93	96-87	(a) includes one person arrested but absconded before committal.
	1896-97	(a)232	1	173	11	185	46	4	42	91-30	
Sulápur Salt Works	1895-96	1	...	...	1	1	...	...	...	...	(b) one person absconded before trial.
	1896-97	...	...	...	...	...	...	...	...	...	
Sambhar Lake	1895-96	22	...	...	...	...	22	3	19	86-36	(c) nine persons absconded before trial.
	1896-97	12	...	...	...	...	12	...	(b)11	100 00	
Didwana Salt Source	1895-96	...	...	...	...	...	...	...	...	...	(d) ten persons absconded.
	1896-97	1	...	...	...	...	1	...	...	100-00	
Pachbadra do.	1895-96	23	...	...	1	1	22	1	21	95-45	(e) nine persons absconded before trial.
	1896-97	52	3	...	8	11	41	2	39	95-12	
Falodi do.	1895-96	...	...	...	...	...	...	...	...	...	(f) nine persons absconded before trial.
	1896-97	...	...	...	...	...	...	...	...	...	
Internal Branch	1895-96	1,182	6	650	80	746	436	11	425	97 47	(g) nine persons absconded before trial.
	1896-97	1,210	14	624	125	763	447	40	(c)391	90-72	
Total	1895-96	1,934	6	1,263	89	1,358	576	18	558	96-87	(h) ten persons absconded.
	1896-97	1,507	18	797	144	959	547	46	(d)484	91-32	

APPENDIX No. V.

Comparative detail of persons imprisoned and fined for breach of the Northern India Salt Revenue Laws during the years 1895-96 and 1896-97.

Division,	Year.	Imprisoned.										Number fined.							Remarks.		
		Number imprisoned and upwards.	Number imprisoned for 3 months and up to 6 months.	Number imprisoned for 2 months and up to 3 months.	Number imprisoned for one month and up to 2 months.	Number imprisoned for 15 days and up to 1 month.	Number imprisoned for 10 days and up to 15 days.	Number imprisoned below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and up wards.	Above Rs. 100 and up to Rs. 250.	Above Rs. 50 and up to Rs. 100.	Above Rs. 30 and up to Rs. 50.	Above Rs. 20 and up to Rs. 30.	Above Rs. 10 and up to Rs. 20.	Above Rs. 5 and up to Rs. 10.	Up to Rs. 5.	Total who paid fines.		Aggregate paid.	Average fines.
Punjab Mines.	1895-96	..	3	11	10	6	7	1	38	..	..	..	3	2	7	16	34	62	609	9.82	..
	1896-97	..	2	6	5	1	..	..	14	..	..	1	2	7	11	12	33	391	11.85		
	1895-96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	1896-97	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Sultanpur Salt Works	1895-96	1	8	..	..	..	..	..	9	..	..	1	..	..	..	..	9	10	65	6.50	..
	1896-97	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	10	10	14	1.40	
Sambhar Lake	1895-96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	1896-97	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Didwana Salt Source	1895-96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	1896-97	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	3	3.00	
Pachbadra do.	1895-96	..	..	9	7	1	..	..	17	..	..	..	..	..	..	1	3	4	22	5.50	..
	1896-97	4	25	2	1	1	..	2	35	..	..	..	..	..	..	..	4	4	7	1.75	
Falodi do.	1895-96	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	1896-97	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Internal Branch	1895-96	3	16	35	63	25	10	29	181	..	..	2	6	36	55	152	251	1,840	7.33	..	
	1896-97	5	30	29	87	49	27	46	273	..	..	..	5	15	26	75	121	829	6.85		
Total	1895-96	4	27	55	80	32	17	30	245(a)	..	..	6	8	43	72	198	327	2,536	7.75	..	
	1896-97	9	57	37	94	51	27	48	323(b)	..	..	1	7	22	37	102	169	1,244	7.36		

(a) includes 14 persons punished with both fine and imprisonment.
(b) ditto 8 do.

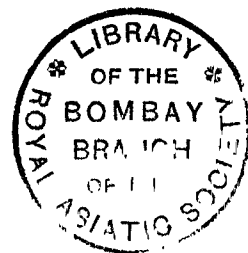
APPENDIX No. VI.

Statement showing the quantity of salt sold at each of the Mandi Mines during the years 1895-96 and 1896-97.

Year.	Names of Mines.	Quantity sold for consumption in British territory.				Quantity sold for consumption in Native States.						Total quantity of salt sold.
		Kangra.	Kulu.	Simla.	Total.	Mundi.	Suket.	Chamba.	Bilaspur.	Rampur Bishahr.	Total.	
1895-96	Guma	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
		54,481	1,057	...	55,538	12,503	...	139	...	...	12,642	68,180
		7,575	18,089	1,972	27,636	27,609	6,609	...	3,387	3,910	41,515	69,151
		62,056	19,146	1,972	83,174	40,112	6,609	139	3,387	3,910	54,157	1,37,331
1896-97	Guma	50,473	1,298	...	51,771	11,724	...	120	...	...	11,844	63,615
		5,482	16,697	1,366	23,545	23,185	7,574	...	3,750	3,692	38,201	61,746
		55,955	17,995	1,366	75,316	34,909	7,574	120	3,750	3,692	50,045	1,25,361
		Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total

REPORT
ON THE
ADMINISTRATION
OF THE
Northern India Salt Revenue Department,
FOR THE OFFICIAL YEAR 1897-98.

*PANJAB, NORTH-WESTERN PROVINCES, OUDH, CENTRAL PROVINCES,
BERAR, RAJPUTANA, CENTRAL INDIA, BEHAR AND CALCUTTA.*



ALLAHABAD:
North-Western Provinces and Oudh Government Press.
1898.

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REPORT

ON THE

ADMINISTRATION

OF THE

Northern India Salt Revenue Department,

FOR

THE OFFICIAL YEAR 1897-98.

THE receipts and charges of the Northern India Salt Revenue Department, for the year under report, will be found fully detailed and compared with those of 1896-97, in Appendix I. The following statement is an abstract of the receipts and charges of 1897-98, and of the three preceding years :—

GENERAL REVIEW.
Receipts and charges.

Year.	Gross receipts.				Charges.				Net receipts.	Percent- age of charges.	
	Salt,		Fees, cesses, fines, &c.	Total.	Estab- lishment.	Excava- tion and manufac- ture.	Conti- nent and miscel- laneous.	Total.			
	Excise duty.	Sale price.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1894-95	...	1,79,16,716	12,88,967	1,72,007	1,93,77,690	6,11,985	3,81,867	2,63,026	12,56,878	1,81,20,812	6.48
1895-96	...	1,73,35,078	11,09,239	1,68,690	1,86,13,007	6,26,787	3,33,977	2,49,655	12,10,419	1,74,02,588	6.50
1896-97	...	1,74,50,671	11,54,726	1,55,663	1,87,61,060	6,19,677	3,03,524	2,67,400	11,90,601	1,75,70,459	6.35
1897-98	...	1,82,22,729	12,00,863	1,58,822	1,95,82,414	6,06,166	2,36,682	2,51,653	10,94,501	1,84,87,913	5.59

As usual, excise duty includes the duty on Kohat salt and the share due to the British Government on the duty realized on the salt sold at the mines in the Mandi State. Sale price includes the price at which salt was sold, apart from the duty, at the Panjáb mines, and at Sambhar, Pachbadra, Didwana and Falodi in Rájputána. Fees, cesses, fines, &c. comprise (1) all license fees collected in the Internal Branch, (2) the hakimi cess levied on salt sold at the Sultánpur Salt Works, and (3) all miscellaneous collections, including the charge made for filling and clearing through traffic salt at Warthganj in the Panjáb Mines Division, and at Sambhar and Pachbadra in Rájputána.

The gross receipts of the year amounted to Rs. 1,95,82,414. These exceed the figures of 1896-97 by Rs. 8,21,354 ; of 1895-96 by Rs. 9,69,407 ; and of 1894-95 by Rs. 2,04,724. The increase in the revenue of the year under review, as compared with that of 1896-97, is due to larger sales of salt having been effected at the Panjáb mines and at Sambhar, and to the enhancement of the duty on the salt of the Kohat mines.

Figures reviewed.

The charges of the year were less than those of 1896-97 by Rs. 96,100, and of those of 1895-96 by Rs. 1,15,918. These figures exclude treaty payments. Compared with 1896-97, there was a decrease of Rs. 13,511 in the cost of establishment, and of Rs. 82,589 on account of contingent and miscellaneous expenditure.

GENERAL REVIEW.

Excluding treaty payments, the incidence of charges on receipts amounts to 5·59 per cent. as compared with 6·35 per cent. during 1896-97 and 6·50 per cent. during 1895-96. The decrease in the percentage of the year under review is in some measure due to a special cause—a small outturn of salt at the Sambhar Lake, owing to an unfavourable manufacturing season, involving smaller payments on account of the cost of manufacture.

Adjustment of departmental accounts for 1896-97 with the Comptroller, India Treasuries.

2. The adjustment of the accounts of the Northern India Salt Revenue Department for the year 1896-97, between this office and the Comptroller of India Treasuries, and as published in the Finance and Revenue Accounts of the Government of India for that year, was completed during September 1897. Under receipts, the accounts of the Comptroller show Rs. 1,240-3-9 more than those of this Department, owing to a payment into the Quetta Treasury having been erroneously credited to this Department. This difference the Comptroller was unable to adjust owing to the closure by him of the accounts of 1896-97. Under charges, the accounts of this Department show Rs. 1,670-9-5 more than those of the Comptroller, owing to certain payments in the Kohat Mines Division not having been debited to this Department by the Comptroller. This difference also could not be adjusted owing to the closure of the accounts of 1896-97. The accounts of 1897-98 are still under adjustment, and the result will be reported upon in the next annual report.

Strength of establishment.

3. The following figures show the strength of the establishment of the Department, including the Kohat Salt Mines, at the close of the year under report, as compared with 1896-97:—

			Number of officers.	Number of men.
1896-97	...	...	161	2,689
1897-98	...	...	160	2,486
	Difference	...	—1	—203

These reductions occurred in the following sections of the Department:—

			Number of officers.	Number of men.
Falodi Salt Source	...	...	1	7
Panjáb Mines Division	...	...	...	196
Total	...	...	1	203

In letter No. 3085S.R., dated the 16th of July 1897, Department of Finance and Commerce, the Government of India sanctioned the final relinquishment of the Falodi salt source and the reduction of the establishment posted there, comprising one Inspector, one jemadar, and six peons. This reduction was effected by the absorption of appointments in vacancies, that of the Inspector on the 23rd September 1897, and those of the jemadar and peons on the 1st October 1897.

Towards the close of the year under review, the Government of India decided upon the abolition of the Indus Preventive line, a section of the Panjáb Mines Division, and in letter No. 1030S.R., dated the 1st March 1898, I was directed by Government to take immediate steps for the disbandment of the Indus Preventive force. By the end of March 1898, I was enabled to effect the reduction of 196 men by the absorption of their appointments in vacancies in the Department. Particulars of the reduction of the rest of the establishment will be submitted in the next annual report, the arrangements to that end taking effect during 1898-99.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1897-98.

It will be noticed that all reductions in the establishment have been effected by the absorption of appointments in vacancies, and consequently Government has not been put to any expense in connection with pensions or gratuities.

GENERAL REVIEW.

4. The total quantity of salt issued by the Department during the year amounted to maunds 77,64,851 as compared with maunds 77,33,536 during 1896-97, or an increase of maunds 31,315. The following abstract gives particulars for both years in a comparative form :—

Issues of salt.

	1896-97.	1897-98.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Full duty paid ...	68,86,421	70,71,220	1,84,799	...
Issued to Native States free of duty,	1,91,124	2,18,635	27,511	...
Issued to Native States free of price and duty.	34,460	27,960	...	6,500
Kohat salt (paying duty at a special rate).	4,96,170	3,22,404	...	1,73,766
Mandi salt (paying duty at a special rate).	1,25,361	1,24,632	...	729
Total ...	77,33,536	77,64,851	2,12,310	1,80,995

The increase of maunds 1,84,799 in the quantity of full duty-paid salt issued during the year, as compared with 1896-97, was the result of the following fluctuations in the issues of the different descriptions of salt dealt with by the Department :—

Full duty paid.	1896-97.	1897-98.	Increase or decrease.
	Mds.	Mds.	Mds.
Sambhar ...	39,26,210	40,98,440	+1,72,230
Panjáb mines ...	20,26,469	21,57,999	+1,31,530
Pachbadra ...	5,03,832	4,24,827	—79,005
Didwana ...	2,45,381	2,38,403	—6,978
Sultánpur ...	1,11,877	80,030	—31,847
Saltpetre refineries ...	72,652	71,521	—1,131
Total ...	68,86,421	70,71,220	+1,84,799

There was a large increase in sales at Sambhar and in the Panjáb Mines Division, but a falling off elsewhere. Particulars in connection with these fluctuations will be given further on when the trade of the different divisions of the Department is being commented upon.

There was a net increase of maunds 21,011 in the issues of salt free of duty, and free of price and duty, as follows :—

	1896-97.	1897-98.	Increase or decrease.
	Mds.	Mds.	Mds.
Free of duty ...	1,91,124	2,18,635	+27,511
Free of price and duty ...	34,460	27,960	—6,500
Total ...	2,25,584	2,46,595	+21,011

The increase in the issue of salt free of duty occurred in connection with deliveries to the Jodhpur State. The issues under both heads will be discussed in paragraph 5.

Fluctuations in the issue of salt at special rates of duty are shown below :—

	1896-97.	1897-98.	Increase or decrease.
	Mds.	Mds.	Mds.
Mandi mines ...	1,25,361	1,24,632	—729
Kohat mines ...	4,96,170	3,22,404	—1,73,766
Total ...	6,21,531	4,47,036	—1,74,495

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The decrease at the Mandi mines is small, and will be commented upon in the paragraph dealing with those mines. At the Kohat mines a large decrease occurred. During 1896-97 the duty on Kohat salt was enhanced from eight annas to Rs. 2 a Lahori maund, and large quantities of salt issued at the lower rate of duty just prior to the enhancement. The issues of the year under review were at the enhanced rate of duty and sales were effected under more normal conditions. Full particulars on the subject will be given further on, when the trade of the Kohat mines is being dealt with.

Details of issues of salt free of duty and free of both price and duty.

5. The following table gives details of the issues of salt free of duty and free of both price and duty, during the past two years:—

Salt free of duty.					Salt free of price and duty.				
Source from which issued.	State to which issued.	Amount to which State is entitled.	Issues.		Source from which issued.	State to which issued.	Amount to which State is entitled.	Issues.	
			1896-97.	1897-98.				1896-97.	1897-98.
		Mds.	Mds.	Mds.			Mds.	Mds.	Mds.
Didwana ...	Jodhpur ...	2,25,000	31,854	40,000	Sambhar,	Alwar ...	1,000	1,000	1,000
Pachbadra ...			1,39,270	1,70,000		Bhurtpur ...	1,000	1,000	1,000
Falodi ...			15,000	3,635		Dholepur ...	300	300	300
Total Jodhpur,	...	...	1,86,124	2,13,635		Jeypora ...	7,000	7,000	...
Sambhar ...	Rampur ...	6,000	5,000	5,000		Kerowli ...	50	100	...
						Kishengarh ...	50	50	50
						Kotah ...	300	...	600
	Pachbadra,					Lawa ...	10	10	10
						Jodhpur ...	14,000	14,000	14,000
						Jodhpur ...	10,000	10,000	10,000
						Udeypur ...	1,000	1,000	1,000
GRAND TOTAL,	...	2,31,000	1,91,124	2,18,635	...	Total ...	34,710	34,460	27,960

The Jodhpur State in Rájputána is entitled to receive maunds 2,25,000 of salt annually on payment of the price, but free of duty, and under the arrangements made by the Darbar, the quantity of salt taken is in accordance with the requirements of the people of the State. The year 1896-97 was one of scarcity, and maunds 38,876 lapsed. Agricultural conditions were more favourable during the latter half of the year under review and only maunds 11,365 lapsed. The statement shows the issues from the three salt sources of Didwana, Pachbadra, and Falodi. This year again the Rampur State drew only maunds 5,000 out of maunds 6,000 of duty-free salt which were due. I note with satisfaction that during the past year no cases came to light of this duty-free salt having been exported beyond the borders of the State to which it was issued.

The several salt agreements authorize the issue of maunds 34,710 of salt free of both price and duty. A running account is kept with the Darbars in connection with this salt. The issues of the past year were less than the authorized quantity by maunds 6,750, and less than the issues of 1896-97 by maunds 6,500. A reference to the statement will show that these fluctuations have mainly resulted from the failure of the Jeypur Darbar to take maunds 7,000, which were due to it during the year under review.

As explained in previous reports, the issue of salt on payment of half duty has now ceased. Bikaner was the only State which possessed the privilege of receiving such salt. Under

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present arrangements, salt sold for consumption in the Bikaner State, up to a limit of 20,000 maunds, is charged with full duty at the salt sources, and one-half of this duty is subsequently paid to the Darbar by the Department. During the past year, maunds 8,188 were booked for consumption in the Bikaner State. The full duty on this quantity amounted to Rs. 20,470 and of this sum one-half, Rs. 10,235, was due to the Darbar. Rupees 4,174 were paid to the State during the year under report, and the balance, Rs. 6,061, during 1898-99. The issues of salt under this arrangement during 1896-97 amounted to maunds 9,277, so that there was a decrease of maunds 1,089 during the past year.

GENERAL REVIEW.

6. The statement below shows the annual payment due under the salt treaties and agreements to the Darbars in Rájputána and Central India, to the Bahawalpur State, and to the Istamrardars and Jaghirdars of Ajmere and others, and the sums actually disbursed during the year under report:—

Treaty payments.

State.	Article of treaty or agreement.	Amount payable.			Amount paid.			Remarks.
		Rs.	a.	p.	Rs.	a.	p.	
Jeypur	XI. Old Treaty Sambhar ...	2,75,000	0	0	2,75,000	0	0	
	II. Agreement ...	4,00,000	0	0	4,00,000	0	0	
	VII. Ditto ...	11,000	0	0	11,000	0	0	
	VIII. Ditto ...	2,309	2	7	2,309	2	7	
Jodhpur	XI. Old Treaty Sambhar ...	1,25,000	0	0	1,25,000	0	0	
	XI. Old Nawa Gudha ...	3,00,000	0	0	3,00,000	0	0	
	VI. Agreement ...	3,91,800	0	0	3,91,800	0	0	
	VII. Ditto ...	19,595	5	3	19,595	5	3	
Udeypur	X. Ditto ...	1,25,000	0	0	1,25,000	0	0	
	IV. Ditto ...	12,900	0	0				
	V. Ditto ...	35,000	0	0	2,08,300	0	0	
	VI. Ditto ...	1,56,250	0	0				
Ulwar	VII. Ditto ...	1,25,000	0	0	1,25,000	0	0	Includes Rs. 1,75,103 on account of 1896-97. Rs. 1,70,953 short paid in 1897-98.
Kishengarh	VII. Ditto ...	25,000	0	0	25,000	0	0	
Bikaner	VI. Ditto ...	6,000	0	0	6,000	0	0	Includes Rs. 3,000 arrear of 1896-97. Rs 3,000 short paid in 1897-98.
Bhurlpur	VII. Ditto ...	1,50,000	0	0	1,50,000	0	0	
Sirohi	Foreign Department No. 1271, dated 14th June 1879.	500	0	0	500	0	0	
	IV. Agreement ...	1,800	0	0	1,800	0	0	
	Government of India, Financial Department No. 2905, dated 21st August 1884.	9,000	0	0	9,000	0	0	
	VI. Agreement ...	80,000	0	0	80,000	0	0	
Bahawalpur	V. Ditto ...	700	0	0	700	0	0	
Lawa	VII. Ditto ...	60,000	0	0	60,000	0	0	
Dholepur	VII. Ditto ...	3,12,500	0	0	3,12,500	0	0	
Gwalior	VII. Ditto ...	10,000	0	0	10,000	0	0	
Dattia	IV. Ditto ...	8,000	0	0	8,000	0	0	
Bundi	IV. Ditto ...	20,000	0	0	20,000	0	0	
Tonk	II. Ditto ...	10,000	0	0	10,000	0	0	
Bhopal	II. Ditto ...	2,500	0	0	2,500	0	0	
Jaora	II. Ditto ...	2,000	0	0	2,000	0	0	
Sitamau	II. Ditto ...	1,000	0	0	1,000	0	0	
Ratlam	IV & V Ditto ...	19,175	0	0	19,175	0	0	
Kotah	IV. Ditto ...	5,000	0	0	5,000	0	0	
Kerowli	Foreign Department No. 222, dated 18th April 1832.	694	15	0	694	15	0	
	IV. Agreement ...	5,000	0	0	5,000	0	0	
Shahpura	IV & V. Ditto ...	7,250	0	0	7,250	0	0	
Jhallawar	Foreign Department No. 1271, dated 14th June 1879.	4,178	0	0	4,178	0	0	
Istamrardars and Jaghirdars of Ajmere.	Supplementary article to clause 2 of agreement.	61,875	0	0	61,875	0	0	
Indore	Ditto ...	412	8	0	412	8	0	
Dewas (Senior Branch).	Ditto ...	412	8	0	412	8	0	
Dewas (Junior Branch).	Ditto ...	412	8	0	412	8	0	
Sailana	Ditto ...	412	8	0	412	8	0	
Narsinghgarh	Ditto ...	618	12	0				Not paid.
Rajgarh	Ditto ...	618	12	0	618	12	0	
Samptar	Foreign Department No. 501, dated 4th January 1884.	1,450	0	0	1,450	0	0	
Thakur of Kaibania,	Financial Department No. 846, dated 15th May 1884.	105	0	0	105	0	0	
Royalty payable to Jeypur.	XII. Old Treaty ...	82,438	5	9	82,438	5	9	
Royalty payable to Jodhpur.	Ditto ...	1,37,397	4	2	1,37,397	4	2	
	Total ...	30,04,893	0	9	30,08,424	4	9	

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The total sum payable during the year amounted to Rs. 30,04,893-0-9, while the sum actually disbursed was Rs. 30,08,424-4-9, a difference appearing of Rs. 3,531-4-0. A running account is kept of these treaty payments, as the entries in the remark column of the table will show. Payments are arranged by the Comptroller of India Treasuries, and the amount disbursed represents the adjustment during 1897-98, under the head of assignments and compensations in connection with this Department.

Financial result of the salt agreements.

7. The abstract below gives the usual account of the financial results for the past year of the Sambhar Lake Treaties and of the salt agreements concluded with the Darbars when the other salt sources in Rájputána were leased, and the customs line was abolished :—

Credits—

	Rs.
Price of 6,73,836 maunds of Sambhar salt, at an average of 4 annas per maund	1,68,459
Duty on 6,73,836 maunds, at Rs. 2-8 per maund	16,84,590
Price of 63,815 maunds of Didwana salt, at 1 anna per maund	3,989
Duty on 19,732 maunds, at Rs. 2-8 per maund	49,330
Duty on 4,083 maunds, at Re. 1-4 per maund	5,104
Price of 3,22,304 maunds of Pachbadra salt, at 1½ annas per maund, ...	30,216
Duty on 1,57,599 maunds, at Rs. 2-8 per maund	3,93,997
Duty on 3,610 maunds, at Re. 1-4 per maund	4,513
Price of 3,635 maunds of Falodi salt, at 3 annas per maund	682
Average cost for the three years ending 31st March 1879 of the abolished customs line	8,30,506
Total	31,71,386

Debits—

Treaty liabilities in 1897-98 to Native States under salt agreement, ...	20,85,057
Share of Sambhar Lake treaty payments for 1897-98 calculated on the quantity of salt sold from Sambhar for consumption in Native States	1,51,049
<i>Shares similarly calculated of—</i>	
(1) Sambhar Lake fixed and contingent charges	40,584
(2) Fixed and contingent charges of the Didwana salt	7,527
(3) Ditto ditto Pachbadra salt	52,126
(4) Ditto ditto Falodi salt	1,015
Total	23,37,358
Credit balance	8,34,028

The sales of salt for which credit has been taken are those declared at the salt sources, at the time of issue or clearance, to be for places in Native territory. The credit balance of the year amounts to Rs. 8,34,028, and even if the average cost of the abolished customs line be omitted from the account, there still remains a balance of Rs. 3,522 at credit.

Deputation of officers to inspect salt-producing tracts in various Native States.

8. During the first three months of the year, the scarcity and distress occasioned by the failure of the monsoon rainfall of 1896 continued to be so acute and widespread that, except in the case of two States, I refrained from deputing officers to Native territory to inspect saline localities and report upon the due observance of the salt agreements.

The Political Officers having informed me that there was no objection to an inspection of Udaipur and Shahpura, an Assistant Superintendent of this Department was deputed to visit the salt lands of those two States, and the manufacture of earth salt was found to be effectually suppressed.

The Kachor-Rewasa, Sargot and Kuchaman salt marshes in the neighbourhood of the Sambhar Salt Lake, were inspected by officers deputed from Sambhar, and were found to be in a safe condition during the year.

Towards the close of the year under report, officers were deputed by me to inspect the salt lands of the States of Sampthar, Dattia, Dholpur, Bhurtpur, Alwar, Jeypur,

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Kishengarh, Udaipur, Shahpura, Tonk, Kotah, Bundi, and Bahawalpur. The inspection of these States was in progress when the year closed, and the result will therefore be commented upon in the next annual report.

GENERAL REVIEW.

9. The following statement gives information in regard to the working of the system for the collection of the revenue of this Department through the agency of the Post-office during the past four years:—

Collection of salt revenue through the agency of the Post-office.

Year.	Panjáb mines rock salt.			Sambhar salt.			Pachbadra salt.			Total.		
	Number of post-offices utilized.	Maunds of salt.	Realizations.	Number of post-offices utilized.	Maunds of salt.	Realizations.	Number of post-offices utilized.	Maunds of salt.	Realizations.	Number of post-offices utilized.	Maunds of salt.	Realizations.
		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.		Mds.	Rs.
1894-95 ...	13	15,349	39,577	27	66,028	1,84,791	5	7,442	19,420	45	88,819	2,43,788
1895-96 ...	8	19,962	51,994	24	55,532	1,53,583	3	7,490	19,955	35	82,984	2,25,532
1896-97 ...	8	8,554	22,053	19	35,993	99,542	3	7,725	20,158	30	52,272	1,41,753
1897-98 ...	5	5,625	14,502	14	36,538	1,01,050	4	16,150	42,141	23	58,313	1,57,693

The figures of the year under review are much below those of 1894-95 and 1895-96 ; but compared with 1896-97 the decrease in collections on account of Panjáb rock salt is more than counterbalanced by the increase in revenue realized on Sambhar and Pachbadra salts. In connection with Pachbadra salt, the transactions during the year under report were more than double those of 1896-97.

Out of a total quantity of maunds 40,01,685 of Sambhar, Pachbadra, and Panjáb rock salt sold under the through traffic system, the revenue on only maunds 58,313 was collected at 23 post-offices. Though the business done was small, the system was undoubtedly a convenience to those who took advantage of it.

10. The following figures show, in a comparative form, the quantities of salt on which the Indian Midland Railway realized revenue for the Department, free of charge, during the past two years :—

Collection of salt revenue by station masters on the Indian Midland Railway.

	1896-97.	1897-98.
	Mds.	Mds.
Sambhar salt	40,101	55,095
Pachbadra salt	16,105	29,384
Panjáb rock salt	25	25
Total	56,231	84,504

There was an increase of maunds 28,273 in the transactions of the year under report, in connection with Sambhar and Pachbadra salt. The quantity of Panjáb rock salt dealt with was insignificant, as the trade in that salt with the country traversed by the railway is small. The system worked smoothly, and though the business done was not large, the arrangements under which the price and duty on salt sought to be purchased can be paid in at any railway station is a convenience to traders.

11. Full details of the receipts and charges, and of the operations of each section of the Department, will be found in the succeeding paragraphs.

REVIEW BY SECTIONS.

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REVIEW BY SECTIONS.
CENTRAL OFFICE.

The following table shows the total fixed and contingent charges of the Central Office during the past four years :—

Year.				Fixed.	Contingent,	Total.
				Rs.	Rs.	Rs.
1894-95	...	...	...	70,506	12,789	83,295
1895-96	...	...	...	71,932	11,260	83,192
1896-97	...	...	...	74,690	11,437	86,127
1897-98	...	...	...	62,118	13,745	75,863

Decrease in fixed

The decrease of Rs. 12,572 in the fixed charges of the year under review, as compared with 1896-97, was due to my not having been absent on leave during the past year ; to the officiating Deputy Commissioner having drawn a smaller salary than the permanent incumbent, who was on leave in England ; and to exchange compensation having been drawn at lower rates.

and increase in contingent charges explained.

Under contingencies, the expenditure of the year under report exceeded that of 1896-97 by Rs. 2,308. This was due to the tours of officers having been more extended ; to expenditure incurred on account of the uniforms of subordinates ; and to a payment of Rs. 607 having been made to the Indian Midland Railway, under the sanction of the Government of India, on account of a supply of printed forms utilized in connection with the realization of the revenue of this Department at railway stations on that line.

PANJAB MINES.
Receipts, charges, and net revenue.

12. The following statement shows the gross receipts, the fixed and contingent charges (including the cost of the Indus Preventive line), and the net revenue of the Panjáb Mines Division, for the past and three preceding years :—

Year.	Gross receipts.				Charges.				Net revenue.	Percentage of charges on receipt.	
	Salt duty.	Salt price.	Miscellaneous collections.	Total.	Fixed.	Excavation.	Other contingencies.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
1894-95	...	46,03,521	86,316	54,091	47,43,928	1,66,602	72,551	93,759	3,32,912	44,11,016	7.03
1895-96	...	53,08,689	99,538	62,036	54,70,263	1,67,370	77,486	95,205	3,40,061	51,30,202	6.21
1896-97	...	50,66,173	94,992	58,701	52,19,866	1,63,613	82,503	91,122	3,37,238	48,82,628	6.46
1897-98	...	53,94,999	1,01,156	62,582	55,58,737	1,58,930	82,173	80,136	3,21,239	52,37,498	5.78

The gross receipts of the year under report are higher than those of any of the three preceding years ; exceeding the figures of 1896-97 by Rs. 3,38,871, of 1895-96 by Rs. 88,474, and of 1894-95 by Rs. 8,14,809. These fluctuations will be dealt with further on when the trade of the Division is being commented upon.

Decrease in charges explained.

On the other hand, charges were lower than those of any of the three preceding years. The expenditure of the past year was less than that of 1896-97 by Rs. 15,999. Under fixed charges there was a decrease of Rs. 4,683 owing to reductions effected in connection with the abolition of the Indus Preventive line. Under the head of excavation there was a small decrease, but not of importance. And under other contingent charges there was a decrease of Rs. 10,986, owing principally to the discontinuance of compensation for dearness

of food-grain to the subordinate establishment, and to economies effected during the year by the postponement of works.

The net revenue of the Division was higher than that of 1896-97 by Rs. 3,54,870, than that of 1895-96 by Rs. 1,07,296, and than that of 1894-95 by Rs. 8,26,482.

13. The work done in the mines of this Division during the year may be briefly described as follows:—

The Mayo Mine.—The excavation work done during the year was as shown below:—

Forward work	...	...	...	...	288,418	cubic feet.
Roof work	...	...	...	...	109,741	ditto.
Floor work	...	...	...	...	1,052,059	ditto.

The high proportion of floor work indicates that the mine is capable of producing very large quantities of salt. The mine now extends over an area with an extreme horizontal length, measured parallel to the strike of the strata, of 2,688 feet; and an extreme breadth, measured parallel to the dip, of 1,374 feet. Roughly, the mine is about half a mile in length by a quarter of a mile in breadth. Its greatest vertical depth, measured from the highest to the lowest points in ordinary workings, is 403½ feet; 273 feet passing through the two salt seams known as Bagi and Sajiwal, and 130½ feet through marl into the lowest known seam of Pharwala. This last salt seam has been but little worked as yet, and that not far from the surface. It has been hardly worked at all for some years past, for the reason that, following the dip, the strata fall at an angle of 45° to the northward (30° west of north), and therefore this seam is very low in the hill at the point in that direction to which excavation in the other seams overlying it has now been carried. The mine hill rises to a height of 700 feet above the level of the bed of the Khewra gorge at the miners' village. Regular excavation has now reached an extreme height of 273 feet above, and a greatest depth of 130½ feet below, the level of the gorge bed. The direction of progress is now nearly all downwards. To the eastward, horizontal extension is still practicable, and is, to a slight extent, in progress, but only with a view of opening out a reserve for the future. The dangerous condition of that part of the old Bagi mine, which was worked before the present scientific system of mining was introduced, prevents extension westwards, at all events until a much deeper level than that at present touched has been reached. Towards the south, the higher levels of the hill were practically worked out twenty-five years ago, and very little extension in that direction is practicable. Northwards, there is salt in the hill, overlying the Bagi seam, and at a level higher than any yet worked. This was explored twenty years ago, and was then left as a reserve. This salt was opened out recently, but it was found to be inferior in colour, and the workings were closed. It is possible that better salt may exist in the lower levels, and this will be tested. At present, we obtain our supply of salt from the Bagi and Sajiwal seams, and these continue to be very fine. In the higher levels, the Sajiwal seam is 60 feet in thickness; in the lower, the seam of marl, which divides the Bagi from the Sajiwal seam, dies out altogether towards the west, and there the two seams combine and form a solid stratum of most excellent rock salt 250 feet in thickness. Towards the east also, where the two seams are still separated by a stratum of marl (which, however, is thinning out at the lower levels), the Sajiwal seam is 60 feet thick. The Bagi seam comprises two strata of salt, 90 feet and 30 feet in thickness, with a stratum of marl between them. This marl

REVIEW BY SECTIONS. PANJAB MINES.

Work in the Panjáb Mines.

The Mayo Mines.

REVIEW BY SECTIONS.
PANJAB MINES.

stratum is thickest about the centre of the mine, but thins out towards the east and west until it dies out altogether. At lower levels, this marl dies out to the northward also. There are no signs whatever of exhaustion in these two salt seams. They increase in thickness at the lower levels and the salt found improves in quality. The mine has been worked for ages past. A tradition exists among the miners that their tribe has worked in the mine for the past 800 years. In the year 1850, a special department was organized in the Panjáb for the collection of the revenue on salt, and since the beginning of that year down to the close of the year under review the total quantity of salt excavated from the mine hill amounts to maunds 5,34,63,085, or about two millions of tons.

Good work was done during the year in driving tunnels in the mine. These had for their object—(1) the exploration of unknown parts of the mine hill; (2) the opening out of new mining faces for ordinary work; (3) the provision of places of refuge in connection with blasting operations; (4) the construction of passages from one chamber to another; (5) the ventilation of workings; and (6) the connection of workings with tramway lines, in order to facilitate the removal of salt. For purposes of exploration, tunnels were driven from two points, for distances of 193½ feet and 52 feet, respectively, in order to connect the Sajiwal and Pharwala salt seams. The salt of the latter is good at its surface, and the stratum is 50 feet in thickness. It is divided from the Sajiwal seam by marl and impure salt 100 feet thick. The mine workings having advanced in some places down to the level of the gorge bed, and also beyond the heart of the mine hill towards its northern face, fitting localities became available from which to start tunnels for the purpose of thoroughly exploring the Pharwala seam. Two points were selected, and if the progress of the tunnels is not stopped by water, I hope to obtain useful information during the current year regarding an important seam of salt. Towards the east and south-east of the mine, there are large quantities of salt only now being opened out, and these need to be connected with the tramway. For this purpose, tunnels aggregating 226 feet in length were driven during the year.

The old mines which extend along the southern boundary of the new mine have caused much anxiety in past years owing to the danger of their falling in. Efforts to remove this danger have been made for many years past, and were not relaxed during the year under review. The portion of the old Sajiwal mine, which yielded the greater part of the salt excavated down to the beginning of 1872, has been filled up with waste salt and so rendered safe. The Pharwala and Makhad mines still remain dangerous, but these are smaller and of lesser importance. The work of filling up all of these old mines with waste salt will be steadily continued.

The passages in the mine are all properly fenced, and are safe. Great care has been exercised in connection with this work, in view to preventing the occurrence of any accident. The air passages are also in good working order, and the mine is well ventilated throughout.

The new tramway tunnel, the roof of which was unsafe in parts, has been lined with masonry wherever it appeared to be at all dangerous. A total length of 464 feet has been protected in this manner, of which 100 feet were lined during the year under report. Thomson's tunnel, the passage for the ingress and egress of the miners, is now quite safe. A length

of 427 feet of it is lined with masonry walls and a log roof, which answers well, as the tunnel is a narrow one.

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The mine tramways worked during the year with the greatest efficiency. All of the salt removed from the mine was carried over the tram lines to the Warthganj depôt. Measured from the mine mouth inward, these lines now cover an extreme length of 6,800 feet, and are laid at different levels, so as to bring them as near as possible to the workings in the mine. The main tram line is laid in what is called the new tunnel. It now extends inward from the mine mouth, a distance of 3,015 feet, and this length is being added to. Another length of 162 feet of tunnel is being prepared for a tramway extending to a large field of salt little more than touched as yet.

I am glad to be able to say that though many of the workings have now been carried below the level at which water might be expected to give trouble, the mine hill has proved remarkably dry. Some water has accumulated in five of the old workings, but there is no increase to this. In fact there is less water now in the mine than there was twenty years ago, owing to the annually increasing number of drains constructed to carry off the rainfall from the surface of the mine hill. There are now 883 lineal feet of these drains, and they have had the best effect in preventing scouring on the surface, and percolation into the interior of the hill.

The Warcha Mine.—The mine worked at present is being excavated on the same scientific principles as the Mayo mine, with chambers 45 feet in width, and continuous walls between, 25 feet in thickness, for the support of the roof. The advance in this mine is very slow owing to the trade being small. The seam at present worked comprises two strata of salt, each 10 feet in thickness, with a thin layer of marl about a foot thick between them. The supply of salt is ample.

The Warcha mine.

Heavy falls continue to occur in the old mine which was abandoned many years ago. This old mine is being gradually filled up to the roof with waste salt, and is so being made safe.

There is very little water in the Warcha mine. Some percolation has occurred in an exploration tunnel, but the quantity is very small and does not cause inconvenience. This percolation water has in admixture a small proportion of petroleum.

Eighty lineal feet of exploration tunnelling were driven during the year in order to test the contents of the hill below the salt seam being at present worked. This tunnel is still progressing, and so far it has not yet exposed a really good workable seam of salt.

The Nurpur Mine.—This is very small and supplies local demand only. It is being excavated on the same principles as the Mayo and Warcha mines, and it is quite safe.

The Nurpur mine.

The Kalabagh Quarries.—These are all open excavations on the eastern face of the Saudagar hill near the town of Kalabagh, where exposed seams of rock salt appear. The salt obtained from these quarries is of very superior quality, and work in them was carried on satisfactorily during the year.

The Kalabagh quarries.

14. It is satisfactory to be able to note that there were no accidents of any kind at the Mayo, Warcha, and Nurpur mines during the year. At the Kalabagh quarries a miner's foot was crushed by the fall of some rock salt upon it. This was the only accident which occurred.

Accidents in the mines.

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Stock balances, production, and sales of salt at the Mayo mines.

15. The following statement shows the opening stock balance, the quantity of salt excavated, and the balance of stock in hand at the Mayo mine during the past and three preceding years :—

Year.	Balance in store at commencement of the year.	Excavation during the year.	Total of columns 2 and 3.	Issued during the year.	Balance in store at close of the year.
	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95 ...	4,84,344	17,19,269	22,03,613	16,55,027	5,48,586
1895-96 ...	5,48,586	18,82,229	24,30,815	19,40,640	4,90,175
1896-97 ...	4,90,175	18,36,868	23,27,043	18,40,229	4,86,814
1897-98 ...	4,86,814	19,57,792	24,44,606	19,75,769	4,68,837

The quantity excavated is equivalent to 14,50,218 cubic feet of rock salt mined during the year.

The balance at the close of the year was less than that of 1896-97 by maunds 17,977. The figures, however, do not include a quantity of maunds 52,415 lying at the Warthganj depôt, which had been sold, but not cleared, on the 31st of March 1898, and another quantity of about 10,000 maunds lying in the mine, which had been excavated but not paid for. Including these two items, the balance of stock at Khewra at the close of the year under review amounted to maunds 5,31,252. This quantity was sufficient to meet the demand for three months, and was a sufficient reserve. The supply of mining labour is ample, excavation can be rapidly effected as we always have large workings available, and with our tramway system in its present efficient condition we could readily meet any demand which might arise.

Cost of excavation.

The next statement shows the cost of excavating salt at the Mayo mine during the past four years :—

Year.	Quantity of salt excavated.	Cost of excavation.	Rate per 100 maunds.
	Mds.	Rs.	Rs. a. p.
1894-95 ...	17,19,269	60,919	3 8 8-32
1895-96 ...	18,82,229	76,248	4 0 9-78
1896-97 ...	18,36,868	74,410	4 0 9-78
1897-98 ...	19,57,792	79,306	4 0 9-78

As in previous years, the yield for every 100 cubic feet of salt excavated was calculated at 135 maunds. The rate paid during the year, $10\frac{1}{2}$ pies a cubic foot, or Rs. 4-0-9-78 for every 100 maunds, was the same as during 1895-96 and 1896-97. The system of payment by cubic measurement has been in force for the past 26 years, and the rate now paid is sufficiently remunerative.

Sales and deliveries.

16. The two statements which follow show—(1) the sales and deliveries of salt from the Panjáb Mines Division; and (2) a classification of the same figures by depôts, and under the different heads of through traffic, ordinary trade (salt removed by the merchants themselves), and trade within the protected area of the salt range :—

Year.	Sales.	Deliveries.	Increase or decrease over sales.
	Mds.	Mds.	Mds.
1894-95 ...	18,41,408	17,83,646	—57,762
1895-96 ...	21,23,476	21,51,088	+27,612
1896-97 ...	20,26,469	20,48,563	+22,094
1897-98 ...	21,57,999	21,78,533	+20,534

			Sales and clearances.							
			1896-97.				1897-98.			
			Through traffic trade.	Ordinary trade excluding Farodi trade.	Trade with protected areas.	Total.	Through traffic trade.	Ordinary trade excluding Farodi trade.	Trade with protected areas.	Total.
			Sales.							
Warthganj	...	...	17,67,409	72,820	...	18,40,229	19,09,377	66,391	...	19,75,768
Nurpur	...	...	...	4,111	...	4,111	...	4,465	...	4,465
Warcha	...	...	...	99,028	...	99,028	...	73,512	...	73,512
Kalabagh	...	...	...	83,101	...	83,101	...	1,04,254	...	1,04,254
Total	...	...	17,67,409	2,59,060	...	20,26,469	19,09,377	2,48,622	...	21,57,999
			Clearances.							
Warthganj	...	...	17,82,130	70,202	7,058	18,59,390	19,31,083	59,271	6,971	19,97,325
Nurpur	...	...	...	...	4,153	4,153	...	...	4,465	4,465
Warcha	...	...	...	94,242	5,578	99,820	...	70,076	5,701	75,777
Kalabagh	...	...	...	81,794	3,406	85,200	...	97,806	3,160	1,00,966
Total	...	...	17,82,130	2,46,238	20,195	20,48,563	19,31,083	2,27,153	20,297	21,78,533

The sales of the year under report are the largest of the four yearly periods. The figures exceed those of 1896-97 by maunds 1,31,530; those of 1895-96 by maunds 34,523; and those of 1894-95 by maunds 3,16,591. The average annual sales of the past four years amount to maunds 20,37,338, and those of year under review exceed this average by maunds 1,20,661.

Compared with 1896-97, there was a large increase of maunds 1,35,539 in the trade of the Warthganj depôt (which is supplied from the Mayo mine); a good increase of maunds 21,153 at the Kalabagh quarries; a small increase of maunds 354 in the petty local trade of Nurpur; and a falling off of maunds 25,516 at Warcha.

The increase in the trade of the year under report was principally due to the general return to prosperity of the country after the agricultural depression which followed the failure of the monsoon rainfall of 1896, and partly also (1) to the gradual return to its normal condition of the trade with the Kashmir State, and (2) to the enhancement of the duty on Kohat salt having resulted in an increase in the consumption of *Cis-Indus* salt along the river Indus, and in the northern portion of the Hazara district. In every direction the trade of the Division was satisfactory during the year.

The clearances of the year were in excess of those of 1896-97 by maunds 1,29,970; of those of 1895-96 by maunds 27,445; and of those of 1894-95 by maunds 3,94,887. The clearances of the past four years average maunds 20,40,457, and the figures of 1897-98 exceed this quantity by maunds 1,38,076. From this it will be seen that the volume of salt actually issued for consumption was steadily maintained.

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In issues there was, compared with 1896-97, a large increase of maunds 1,37,935 at the Warthganj depôt (the salt of the Mayo mine); a good increase of maunds 15,766 at the Kalabagh quarries; a small increase of maunds 312 at Nurpur; and a falling off of maunds 24,043 at Warcha.

Through traffic and ordinary sales.

17. The figures relating to the through and ordinary trade of the Division during the past four years will be found in the following comparative table:—

		1894-95.	1895-96.	1896-97.	1897-98.
		Mds.	Mds.	Mds.	Mds.
Through traffic	...	15,94,719	18,01,987	17,67,409	19,09,377
Ordinary	...	2,46,689	3,21,469	2,59,060	2,48,622
Total	...	18,41,408	21,23,476	20,26,469	21,57,999

Through traffic business is carried on at the Warthganj depôt only, in connection with the Mayo mine. Compared with the entire trade, it amounted during the year to 88·47 per cent. against 87·21 per cent. in 1896-97. The quantity of salt sold under this system during the past year exceeded the sales of 1896-97 by maunds 1,41,968, and was also in excess of the figures of the two years preceding.

Sales under ordinary trade were less than those of 1896-97 and 1895-96 by maunds 10,438 and maunds 72,867 respectively, and exceeded the figures of 1894-95 by maunds 1,933 only.

The trade in the rock salt of the Mayo mine is very widespread, and the large proportion of through traffic sales shows the popularity of the system under which money can be paid into the most distant treasuries, and the salt despatched through the agency of the Department. This system, which worked with the greatest smoothness during the year, not only facilitates trade operations, but cheapens salt to the consumer.

Distribution of traffic.

18. The following statement shows, for the past four years, the quantities of salt cleared and removed from the Panjáb Mines Division by railway, road, and river for consumption:—

- (1) in the Panjáb and in Sindh, Kashmir, and Baluchistan;
- (2) in the North-Western Provinces and Oudh, Bengal, and other places.

Year.	For consumption within the Panjáb (including Kashmir, Sindh, and Baluchistan).			For consumption in other places.	Grand Total.
	By rail.	By road and river.	Total.	By rail.	
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
1894 95	13,95,065	1,74,815	15,69,880	2,13,766	17,83,646
1895-96	17,81,924	1,48,751	19,30,675	2,20,413	21,51,088
1896-97	16,38,179	1,69,179	18,07,358	2,41,205	20,48,563
1897-98	17,26,319	1,46,338	18,72,657	3,05,876	21,78,533

Of the salt destined for the Panjáb, Sindh, Kashmir, and Baluchistan, 92·19 per cent. was removed by railway and 7·18 per cent. by road and river. For other places, all removals were by railway.

The clearances for the Panjáb, Sindh, Kashmir, and Baluchistan show a satisfactory increase of maunds 65,299 over

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those of 1896-97. The figures are below those of 1895-96, as in that year there was an abnormal demand in Kashmir owing to the revenue farming contract being about to change hands, but they are in excess of the quantity cleared during 1894-95 by maunds 3,02,777.

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The trade with the North-Western Provinces and Bengal shows an increase of maunds 64,671 over 1896-97, and the trade is steadily progressive.

19. The rail-borne trade of the Warthganj depôt, connected with the Mayo mine, will be found classified by railways in the statement below:—

Rail-borne trade of the
Warthganj Depôt.

Name of Railway.	1894-95.	1895-96.	1896-97.	1897-98.
<i>Through traffic.</i>	Mds.	Mds.	Mds.	Mds.
North-Western Railway ...	12,56,674	15,69,855	14,93,945	15,67,974
East Indian Railway* ...	82,633	92,055	1,18,040	1,51,780
Oudh and Rohilkhand Railway ...	1,15,918	1,09,508	1,09,320	1,38,825
Rewari-Ferozpur Branch of the Rájputána-Malwa Railway.	16,581	25,324	23,990	24,179
Indian Midland Railway ...	...	150	25	25
Bengal and North-Western Railway,	565	980	160	4,200
Delhi-Umballa-Kalka Railway ...	63,851	39,665	36,650	44,100
Total ...	15,36,222	18,37,537	17,82,130	19,31,083
<i>Ordinary Trade.</i>				
North-Western Railway ...	27,163	1,02,673	40,387	29,989
Total ...	27,163	1,02,673	40,387	29,989
GRAND TOTAL ...	15,63,385	19,40,210	18,22,517	19,61,072

Through Traffic.

The North-Western Railway.—Compared with 1896-97, there was an increase of maunds 74,029 in the bookings to stations on this railway. The improvement was very widespread, and was principally due to favourable agricultural conditions in the Panjáb during the year. To some extent also, the increase in the trade was owing to a return to its normal state of the traffic with Kashmir, and to *Cis-Indus* salt having displaced Kohat salt along the Indus.

The East Indian Railway.—Here also there was an increase in the traffic, the figures of the year under report exceeding those of 1896-97 by maunds 33,740. The trade with the section of the line in the North-Western Provinces was not large, as rock salt is not much consumed by the people of the country through which it passes; Rájputána salt being preferred. But there was a great improvement in the traffic with the province of Behar in Bengal; rock salt having been sent during the year as low down as Bhagalpur and Sahibganj.

The Oudh and Rohilkhand Railway.—In comparison with 1896-97 the trade with this railway during the year increased by maunds 29,505. The chief centre of consumption on this line is the country served by the section between Fyzabad and Benares. In the Fyzabad and Jaunpur districts the consumption of rock salt is now large, and is steadily increasing. One feature of the trade is an increase in the traffic with Rai Bareli, over the Lucknow-Rai Bareli line, which indicates that rock salt is pressing into southern Oudh.

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Rewari-Ferozpur Railway.—This is a branch of the Rájputána-Malwa line. The trade over it was steady during the year with a slight tendency to increase.

Indian Midland Railway.—One petty despatch of 25 maunds was sent to the Morar station (near Gwalior) on this line. Rájputána salt is consumed in the country traversed by this railway. Rock salt is used only for medicinal and religious purposes, and supplies are generally obtained from neighbouring marts, such as Agra and Cawnpore.

Bengal and North-Western Railway.—The traffic with this line during the year amounted to maunds 4,200, compared with only 160 maunds during 1896-97; 3,000 maunds were sent to Gorakhpur, 600 maunds to Uska Bazaar, and 600 maunds to Gonda. Rock salt should find a good market in the damp country trans-Ghagra, as it wastes less from moisture than other salts.

Delhi-Umballa-Kalka Railway.—A satisfactory increase appears in connection with this railway, of maunds 7,450 compared with 1896-97. Over the section between Delhi and Umballa, the trade was normal, with only a slight improvement. The principal increase in the traffic occurred on the section between Umballa and Kalka, mainly in bookings to Kalka. This was an indication of an improved trade with the hill country north of Kalka.

Ordinary Trade.

Salt cleared by merchants themselves was booked only to stations on the North-Western Railway. The figures of the year under report were lower than those of 1896-97 by maunds 10,398. Clearance by mercantile agency has generally decreased throughout the Panjáb, the most notable instance having connection with the mart of Rawal Pindi, to which only maunds 4,100 were sent as compared with maunds 17,140 during 1896-97. The through traffic system, under which salt revenue can be paid into any treasury and depositors are supplied with salt with rapidity and precision, is now working so efficiently that merchants find it unnecessary to go to the expense of maintaining agents at Warthganj to despatch salt to them.

Removals of ordinary trade salt by road from the Warthganj depôt amounted during the year to maunds 36,253 compared with maunds 36,873 during 1896-97. The condition of the trade was normal. The principal localities served by this road traffic were Multan, Jalalpur, and Chakwal; 245 maunds were booked to Sukkur compared with 440 maunds during 1896-97.

The following figures show the direct trade in rock salt with the North-Western Provinces, Oudh, and Bengal during the past five years:—

							Mds.
1893-94	...	...	...	...	...	...	2,40,333
1894-95	...	...	...	...	...	...	2,15,697
1895-96	...	...	...	...	...	...	2,20,413
1896-97	...	...	...	...	...	...	2,41,180
1897-98	...	...	...	...	...	...	3,05,851

There has been a steady improvement in the trade during the past four years. This has been owing to the increased consumption of Panjáb rock salt in the province of Behar in Bengal, and in the country lying between Fyzabad in Oudh and Benares in the North-Western Provinces. During the year under report indications have appeared of an increased trade with the country trans-Ghagra also.

20. The sales and deliveries of salt at the three lesser mines and depôts of Warcha, Kalabagh, and Nurpur during the past four years will be found in the following statement :—

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Sales and deliveries at the Warcha, Kalabagh, and Nurpur Mines.

Year.	Warcha.		Kalabagh.		Nurpur.	
	Sales.	Deliveries.	Sales.	Deliveries.	Sales.	Deliveries.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95 ...	1,01,935	1,05,085	80,324	77,350	4,122	4,316
1895-96 ...	85,198	81,726	93,152	93,159	4,486	4,530
1896-97 ...	99,028	99,820	83,101	85,200	4,111	4,153
1897-98 ...	73,512	75,777	1,04,254	1,00,966	4,465	4,465

Warcha.—The clearances of salt from the depôt of this mine amounted during the year under report to maunds 75,777, compared with maunds 99,820 during 1896-97, or a decrease of maunds 24,043. The salt of the Warcha mine is of superior quality, and is much liked by the trade, but the depôt lies under the disadvantage of being nine miles from the nearest railway station, Ganjial, on the Sind Sagar branch of the North-Western Railway. This disadvantage has had an effect upon the trade of the Warcha mine and depôt for some years past, and during the year under review there was a scarcity of carriage owing to the operations on the frontier, which accentuated the difficulty under which the trade labours in connection with the removal of the salt. After it leaves the depôt on pack animals, the trade divides itself for the most part into traffic by road, river, and railway. From the mine and depôt, the greater part of the salt is conveyed to Kushab on the Jhelum, and is sent thence down that river in boats as far as Multan, river marts being supplied on the way. During 1897-98 only 44,121 maunds were booked to Kushab, compared with 54,808 maunds during the previous year, a decrease of 10,687 maunds. The railway traffic is with the section of the Sind Sagar line running parallel with the Indus, from Kundian Junction down to Muzaffargarh. Along this section there was a general decrease in the trade, the most noteworthy instances being a falling off of over two thousand maunds at each of the marts of Bhakkar, Leiah, and Muzaffargarh. It is possible that the trade may improve as means of carriage become available. The decline has not affected the revenue of the division, as it has been more than made up by larger issues of salt from Kalabagh and the Warthganj depôt.

Kalabagh.—The deliveries from these quarries amounted to maunds 1,00,966 during the past year, compared with maunds 85,200 during 1896-97, or an increase of maunds 15,766. A part of this last-named quantity took the place of the salt of the Warcha mine, and some displaced Kohat salt along the river Indus. The Kalabagh quarries lie immediately on the right bank of the river Indus, and the railway terminus at Mari is almost directly opposite on the left bank. Here also the traffic is by road, river, and railway. The road and river trade amounted during the year to maunds 29,843, compared with maunds 28,333 during 1896-97, or a small increase of maunds 1,510. Salt is carried in boats both up and down the Indus. Maunds 1,435 were carried up to Khushalgarh, compared with only 521 maunds during 1896-97.

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Downwards, 3,801 maunds were sent to Dera Ghazi Khan, compared with only 82 maunds during 1896-97. The river trade with Sindh fell off slightly, maunds 9,002 only having been booked to Sukkur, compared with maunds 9,810 during 1896-97. The railway trade of the year amounted to maunds 71,123, compared with maunds 56,867 during 1896-97, or an increase of maunds 14,256. This trade was with the section of the Sind Sagar branch down to Muzaffargarh and Multan, and thence onwards to stations on the main line in the Bahawalpur State. Salt was also sent to Sukkur in Sindh and Quetta, in Baluchistan. The increase in the trade was general. It may be noted that 3,149 maunds of salt were sent to Ghazi Ghat, opposite Dera Ghazi Khan, probably for consumption in the country trans-Indus. Maunds 924 and maunds 509 were sent to Sukkur and Quetta, respectively. During 1896-97 no salt was booked to Quetta, and only 175 maunds to Sukkur in Sindh. With the opening of the Mari-Attock Railway, I anticipate a further increase in the trade of these quarries. The salt obtained from them is of very superior quality, and with the facilities which the railway will afford, I expect the trade with Attock and marts in that direction will not be inconsiderable.

Nurpur.—This is a very small mine, and supplies only local requirements. Clearances during the past year amounted to maunds 4,465, compared with maunds 4,153 during 1896-97, or a slight improvement of 312 maunds.

The following are figures of the quantities of salt sold for consumption within the protected areas of the salt range during the past three years:—

					Mds.
1895-96	...	...	...	...	19,605
1896-97	...	...	...	...	20,195
1897-98	...	...	...	...	20,297

There is a small but progressive increase. This is satisfactory, as there is great temptation to remove salt from the numerous and widely scattered outcrops of rock salt in a most difficult country.

Through traffic receipts
and expenditure.

21. The following statement shows the through traffic receipts and expenditure of the Division during the past four years:—

	1894-95.	1895-96.	1896-97.	1897-98.
	Rs.	Rs.	Rs.	Rs.
Receipt	51,752	60,495	57,672	61,727
Expenditure	37,110	45,876	45,238	45,725
Profit	14,642	14,619	12,434	16,002

There has been no change in the nature of the receipts. A charge of six pies a maund is paid by all traders who desire to have their salt despatched to them by the department, and the expenditure represents the cost of clearing such salt. An increase of Rs. 4,055 appears under the head of receipts, owing to the quantity of salt indented for under the through traffic system having been larger than during 1896-97. Expenditure is heavier, owing to clearance charges having been paid on maunds 20,02,915 during the year under review, compared with maunds 18,76,132 during 1896-97.

Indus Preventive Line;
cost of maintaining.

22. The next statement shows, for the past four years, the cost of the Indus Preventive Line, which was maintained for

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the purpose of confining the use of Kohat salt to the territories lying on the right bank of the river Indus:—

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Year.					Fixed establish- ment.	Contingen- cies.	Total.
					Rs.	Rs.	Rs.
1894-95	...	...	...	...	42,571	4,523	47,094
1895-96	...	...	...	...	43,561	5,200	48,761
1896-97	...	...	...	...	39,661	6,546	46,207
1897-98	...	...	...	...	22,823	3,328	26,151

Compared with 1896-97, there was a decrease of Rs. 16,838 under the head of fixed establishment, and of Rs. 3,218 under contingencies. The entire expenditure of the year under review was Rs. 20,056 less than that of 1896-97. This decrease was the result of the reduction which I was enabled to make in the strength of the establishment, and which I described in my annual report of 1896-97, owing to the enhancement of the duty on Kohat salt and the gradual exhaustion of stocks of that salt which had been purchased at the former, and lower, rate of duty.

Towards the end of the year under report, the Government of India decided upon the abolition of the line, and in Department Finance and Commerce letter No. 1030S.R., dated the 1st of March 1898, I received orders to remove the establishment from the river Indus. Coincident with this step, rules under Act XII of 1882 were published by Government, in Department Finance and Commerce Notification No. 1316S.R., dated the 17th March 1898, abolishing the special protective zone on the left bank of the Indus, but maintaining legal restrictions on the transit of Kohat salt *Cis*-Indus in quantities in excess of five seers.

The orders of Government, in regard to the removal of the establishment from the Indus, were carried out by the close of March 1898, and since then the Preventive Line has ceased to exist. I am glad to be able to say that down to the time of writing this report, the information at my disposal leads me to believe that no loss to Government has occurred from this measure, in consequence of the smuggling of Kohat salt into *Cis*-Indus country. Statistics of 1897-98 go to show that during that year the consumption of *Cis*-Indus salt distinctly advanced along the line of that river. The following comparative bookings of *Cis*-Indus salt to the different districts will be of interest in connection with this question:—

District.	Bookings during 1896-97. Mds.	Bookings during 1897-98. Mds.	Difference. Mds.
Rawal Pindi	.. 79,813	95,243	+15,430
Peshawar	... ..	260	+260
Kohat	... 521	1,435	+914
Bannu	... 1,743	4,232	+2,489
Dera Ismail Khan	... 18,040	22,888	+4,848
Dera Ghazi Khan	... 82	3,801	+3,719

Rawal Pindi district.—The line of country dealt with extends from Hassan Abdal down to Makhad on the Indus, below the Khushalgarh railway terminus. From Hassan Abdal, the trade largely supplies the Hazara district, and some salt is also exported to Kashmir. During the year, *Cis*-Indus salt entirely occupied the Amb jaghir, to the exclusion of Kohat salt, and crossed the Indus into independent territory at Torbela. Southwards, *Cis*-Indus salt held its own along the line of the Indus in this district.

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REVIEW BY SECTIONS. PANJAB MINES.

Peshawar district.—The exports were to Khairabad, just opposite Attock, and to Naoshera and Jehangira. This is quite a new trade on the right bank of the Indus.

Kohat district.—The bookings were to Khushalgarh on the right bank of the Indus, opposite the railway terminus. The increase in the trade shows that *Cis-Indus* salt pushed itself well across the river at this point.

Bannu district.—The bookings were to marts on the left bank of the Indus. The increase in the trade was large, and it appears likely that some of the salt crossed the river and passed into the country on the right bank.

Dera Ismail Khan district.—Here also the bookings were to marts on the left bank of the Indus, with the exception of a small trade with Dera Ismail Khan itself. The large increase goes to show that *Cis-Indus* salt held the country on the left bank of the river very strongly, and probably passed over to the right bank to some extent. Bookings to Dera Ismail Khan itself increased from 334 maunds in 1896-97 to 964 maunds during the past year.

Dera Ghazi Khan district.—The large increase in the trade is a very satisfactory indication, and shows that *Cis-Indus* salt crossed the river at this point in considerable quantity. Besides this trade, 3,149 maunds of *Cis-Indus* salt were consigned to the Ghazi Ghat terminus of the railway, in the Muzaffargarh district, and just opposite the Dera Ghazi Khan mart. This quantity probably also passed over the river for consumption in the country on the right bank. My latest information shows that the southern portion of this district, comprised within the Rajanpur sub-division, has been completely occupied by *Cis-Indus* salt, to the exclusion of the salt of the Kohat mines, which was formerly in general consumption in that direction.

Though these indications are favourable, yet there is still a difference, ranging from 12 to 15 annas a maund, in the prices of Kohat and *Cis-Indus* salt along the line of the Indus, from Attock to the north down to Isakhel in the Dera Ismail Khan district to the south. These differences constitute a danger to the revenue, and it will be my duty to watch this section of the river carefully, in order to detect any smuggling which may at any time be resorted to.

KOHAT MINES. Receipts, charges, and net revenue.

23. The receipts and charges and the net revenue of the Kohat salt mines for the past four years will be found in the following table:—

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to maliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1894-95	5,91,497	2,32,003	37,841	23,144	60,985	1,71,018
1895-96	7,85,470	3,08,100	39,004	31,848	70,852	2,37,248
1896-97	4,96,170	1,95,461	55,336	37,929	93,265	1,02,196
1897-98	3,22,404	5,05,784	80,364	39,465	1,19,829	3,85,955

The sales of the year under review were much below those of the three preceding yearly periods. The trade of 1894-95, at the-eight anna rate of duty, was normal. During 1895-96

it became known to traders, carriers and others that an increase in the duty was in contemplation, a rush was made to lay in stocks, and sales were abnormally heavy in consequence. Early in 1896-97, the Government of India decided upon raising the duty from eight annas to two rupees a Lahori maund of $102\frac{17}{28}$ lbs. and the measure was carried out with effect from the 13th July 1896, a month's notice of the enhancement being given. The rush for salt, which commenced during 1895-96, continued during 1896-97, down to the date on which the higher rate of duty took effect. Maunds 4,95,432 were disposed of at the eight-anna rate of duty between the 1st April and 12th July 1896. From the 13th July 1896 to the end of the year 1896-97, the trade of the mines was practically at a stand-still, as only 738 maunds of salt were issued at the higher rate of duty of two rupees a Lahori maund. Trade gradually revived during the year under report, but was unable to return entirely to its normal course. The frontier war not only closed the markets beyond the border for a time, but caused a scarcity of carriage; the stocks of salt purchased at the lower rate of duty, and stored in the country *Trans-Indus*, were not inconsiderable; and to a certain extent Kohat salt was displaced along the line of the Indus river by *Cis-Indus* salt. These remarks show that the past three years have been abnormal ones. Comparing them with the three years immediately preceding, the figures of sales work out as follows:—

						Maunds.
1892-93	...	...	...	...	...	6,23,981
1893-94	...	...	...	...	...	5,90,285
1894-95	...	...	...	...	...	5,91,497
				Average	...	6,01,921
1895-96	...	...	...	...	...	7,85,470
1896-97	...	...	...	...	...	4,96,170
1897-98	...	...	...	...	...	3,22,404
				Average	...	5,34,681

Taking the normal sales at about six lakhs of maunds annually, the average of the past three years falls below that quantity by about 70,000 maunds. Taking into consideration that the trade was without doubt impeded by the war on the frontier, the existence of old stocks and the advance of *Cis-Indus* salt along the line of the river Indus, I am of opinion that the sales of the year under report may be considered satisfactory. Stocks of old salt have now become exhausted to a very great extent, and the only factors which may affect the trade of the current year are, economy on the part of consumers in the use of an article of higher value than in the past, and the advance in the consumption of *Cis-Indus* salt along the line of the river Indus. About 70,000 maunds of Kohat salt have issued during the first three months of the current year, compared with about 89,000 maunds during the same period of 1894-95, the last normal year. The trade of these mines is most brisk during the winter, and it is therefore as yet too early to submit a forecast of the sales of 1898-99.

The increase in the revenue of the mines during the past year was of course entirely due to salt having issued at the higher rate of duty.

The charges during the year under report amounted to Rs. 1,19,829, compared with Rs. 93,265 during 1896-97, or an increase of Rs. 26,564. This was owing to the addition of 4 officers and 182 men made to the establishment during 1896-97 having had full effect upon the charges of the past year, and to an increase in the percentage paid to maliks and others. The

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REVIEW BY SECTIONS. KOHAT MINES.

net revenue of the mines for the past year exceeds that of 1896-97 by Rs. 2,83,759, though the quantity of salt issued was smaller. This is of course due to the whole of the salt sold during 1897-98 having paid the higher rate of duty, while that duty was levied upon only 738 maunds during 1896-97.

I may mention here that during the current year, the Government of India have decided upon the transfer of the Kohat mines to the charge of this Department. This decision is embodied in letter No. 2462S.R., dated the 1st June 1898, from the Government of India, Department of Finance and Commerce, to the Government of the Panjáb.

The Deputy Commissioner of Kohat has been gazetted as *ex officio* a Deputy Commissioner of Salt Revenue, and will correspond directly with me on all matters connected with the administration of the mines.

Issues of salt from the different mines.

24. The issues of salt from the different mines in the Kohat district during the past four years are shown in the table below :—

Name of Depôt.			1894-95.	1895-96.	1896-97.	1897-98.
			Mds.	Mds.	Mds.	Mds.
Jatta	...	...	2,41,332	3,10,020	2,04,834	1,26,758
Malgin	...	...	1,44,764	1,62,685	1,34,269	94,099
Narri	...	...	34,192	29,399	34,021	14,109
Kharrak	...	...	62,842	1,34,096	40,325	32,718
Bahadur Khel	...	...	1,08,367	1,49,270	82,721	54,720
Total	...	...	5,91,497	7,85,470	4,96,170	3,22,404

The decrease in the trade of the year under report, the causes of which have been dealt with in the preceding paragraph, affected all of the mines adversely.

Jatta.—The quarries are the most important of the group. Compared with 1896-97, there was a decrease in issues of 78,076 maunds. The trade routes followed by carriers of salt from Jatta are, (1) *viâ* Teri into the Kurram valley, (2) *viâ* Mamikhel to Hangu and Thal, (3) *viâ* Lachi to Kohat and to Peshawar and beyond *viâ* the Khyber Pass, and (4) along the Khushalgarh road to Peshawar, Swat, and Buner.

Malgin.—These quarries are the next in importance. Compared with 1896-97, there was a decrease of 40,170 maunds in the trade of the past year. The principal market is Peshawar, the trade route followed being that through the Kohat Pass. This line of traffic supplies the Jowaki Afridis. The second trade route follows the Kohra road. By this line, Peshawar is within six marches of Malgin, *viâ* Nilab and Naoshera ; the trade of Swat, Buner, Agror, and Bajaur striking off to the northward at Naoshera.

Narri.—Under the orders of the Panjáb Government, these quarries were permanently closed with effect from the 1st of March 1898. The sales of the year were less than those of 1896-97 by 19,912 maunds.

Kharrak.—The sales of the past year fell below those of 1896-97 by only 7,607 maunds—a comparatively good result. These quarries are resorted to by several clans of Powindahs, who distribute salt over the Derajat during the winter, and convey consignments into Afghanistan on the approach of summer, the trade route running *viâ* Tonk.

Bahadur Khel.—The sales here were less than those of 1896-97 by 28,001 maunds. These quarries lie within

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about five miles of the Waziristan border, and the trade is principally with localities across the border, in Afghanistan, Waziristan, and the Afridi Tirah.

REVIEW BY SECTIONS.
KOHAT MINES.

Salt issues from all the quarries in rough irregular fragments, but at Bahadur Khel and Kharrak rectangular blocks are also in demand. These latter are from five to six inches in thickness and from a foot upwards in length and breadth, and they weigh from 15 seers to one maund. This shape facilitates packing on animals for transport over rough mountain roads.

The bookings of the trade of the past year were as follows:—

	Mds.
To Peshawar	1,12,644
To Afghanistan and Waziristan	79,619
To Swat and Buner	76,967
To Kohat district	10,622
To Bannu district	13,442
To the Derajat	25,824
Local sales	3,286
Total	3,22,404

Of the salt booked to marts in British territory, a large proportion was probably exported across the border eventually, particularly in the case of the mart of Peshawar.

Pack animals are exclusively used for the removal of salt from the Kohat mines. The following are comparative statistics of the animals employed during the past two years:—

	1896-97	1897-98.
Camels...	37,693	35,287
Bullocks	65,157	30,512
Donkeys	67,329	29,706
Total	1,70,179	95,505

As I have already remarked, there was scarcity of carriage during the past year owing to the operations on the frontier.

25. The Kohat mines are situate not far from the border, and owing to the disturbances on the frontier, the officers and men passed through a most trying time during the year under report. One guard post was rushed at night by the tribesmen, and a havildar and a sepoy were killed. Efforts were made by the Mullahs to seduce the men from their duty, but without effect. The extensive outcrops of rock salt, scattered over a hilly and difficult country, were efficiently guarded, and all of the work at the mines was carried on uninterruptedly. The Deputy Commissioner of Kohat has informed me that the successful administration of the mines during a difficult year, was owing to the capacity shown by Mr. McGowan, Assistant Commissioner, and Mr. Carter, Superintendent, and the devotion to duty evinced by their subordinates.

Administration of the mines.
Efficiency of establishment.

26. The following statement shows the transactions of the past four years at the salt mines in the Mandi State:—

MANDI MINES.
Receipts, charges, and net revenue.

Year.	Total amount realized at Re. 1-2-0 per maund.	Due to British Government at two-thirds of duty, viz., at five annas per maund.	Balances due to Rájá.	Charges incurred by the British Government.			Net revenue derived by the British Government.
				Establishment maintained at the mines.	Contingencies.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1894-95	1,44,887	40,246	1,04,641	8,551	825	9,376	30,870
1895-96	1,54,498	42,916	1,11,582	8,882	800	9,682	33,234
1896-97	1,41,031	39,175	1,01,856	6,389	1,065	7,454	31,721
1897-98	1,40,212	38,948	1,01,264	6,640	1,037	7,677	31,271

REVIEW BY SECTIONS.
MANDI MINES.

The realizations of the year under report fall below those of 1896-97 by Rs. 819, and are the lowest recorded above. This decrease was owing to less of the salt of these mines having been consumed in British territory.

A charge of Re. 1-2-0 a maund is levied on all salt issued. This charge includes price and duty, and it is divided in the proportion of thirteen annas to the Rája of Mandi and five annas to the British Government. Out of the total receipts of Rs. 1,40,212, the share of the Rája amounted to Rs. 1,01,264 and that of the British Government to Rs. 38,948. This last item was charged with the cost of the departmental establishment at the mines, leaving a net revenue of Rs. 31,271.

Under the head of charges there was a slight increase of Rs. 223 during the year, as compared with 1896-97. This was owing to a Superintendent of higher rank having been posted to the mines during the latter half of the past year.

Detail of sales and distribution of Mandi salt.

27. The statement below shows the quantities of salt sold at the Mandi mines during the past four years, and the consignments to British territory and to Native States :—

Year.				For export to British territory.	For sale in Native States.	Total.
				Mds.	Mds.	Mds.
1894-95	...	...	...	74,080	54,709	1,28,789
1895-96	...	...	...	83,174	54,157	1,37,331
1896-97	...	...	...	75,316	50,045	1,25,361
1897-98	...	...	...	71,352	53,280	1,24,632

The total sales of the year are the lowest recorded in the table. They fall below those of 1896-97 by maunds 729, and are less than those of 1895-96 and 1894-95 by maunds 12,699 and maunds 4,157, respectively.

Appendix VI of this report shows the distribution of Mandi mines salt to areas of consumption in British territory and Native States.

Of the bookings to British territory, aggregating maunds 71,352, maunds 53,137 were consigned to Kangra, maunds 16,861 to Kulu, and maunds 1,354 to the Simla district. There was a decrease in the trade of maunds 2,818 with Kangra, of maunds 1,134 with Kulu, and of maunds 12 with Simla—a total falling off of maunds 3,964. The Kangra district was supplied with maunds 48,612 from the mine at Guma, and maunds 4,525 from the more distant one at Drang. Kulu obtained maunds 15,846 from Drang, and only 1,015 maunds from Guma. The trade with the Simla district, maunds 1,354, was supplied from Drang. The trade with Simla has shown a tendency to decrease for some time past, owing probably to the advance of Panjáb mines rock salt into the hills from the Kalka terminus of the Dehli-Umballa-Kalka Railway. The falling off in the trade with Kangra and Kulu is said to have been owing to the lateness of the harvest preventing head-load men from visiting the mines, and to the grain trade with Kulu being slack in consequence of the prices prevailing not yielding a margin of profit.

The bookings to Native States aggregated 53,280 maunds. Of this quantity, 14,060 maunds were supplied from Guma and

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maunds 39,220 from Drang. The following figures show the trade with the different States :—

REVIEW BY SECTIONS.
MANDI MINES.

States.				Sales of 1896-97.	Sales of 1897-98.	Difference.
				Mds.	Mds.	Mds.
Mandi	...	...	...	34,909	37,035	+ 2,126
Suket	...	...	...	7,574	7,588	+ 14
Bilaspur	...	...	...	3,750	3,920	+ 170
Rampur Bishahr	...	...	...	3,692	4,646	+ 954
Chamba	...	...	...	120	91	- 29
Total				50,045	53,280	+ 3,235

The increase in the trade with Mandi was large. Probably stocks were laid in for future use. The larger exports to Rampur Bishahr are said to have been owing to the passes having been open longer than usual in consequence of a mild winter. Goats are principally used for the transport of salt into this State. The trade with Chamba has always been small and is declining. This is no doubt due to advancing consumption of rock salt from the Panjáb Mines Division.

There is no wheeled traffic at the Mandi mines. The salt issued is removed on pack animals or in head-loads. The following are figures of the carriage employed :—

Camels	...	...	...	...	...	649
Mules	...	...	...	...	...	7,505
Bullocks	...	...	...	...	...	32,846
Ponies	...	...	...	...	...	7,785
Donkeys	...	...	...	...	...	1,889
Goats	...	...	...	...	...	9,722
Head-loads	...	...	...	...	...	32,772

Of the total of 1,24,632 maunds of salt sold, 63,687 maunds issued from the Guma quarry and 60,945 from that of Drang. The Guma quarry was worked fairly well during the year. Landslips occurred at intervals and stopped work, but not for more than a couple of days at a time. The quarry forms a section of the bed of the gorge, and the supply of salt appears ample. At Drang, salt is obtained under greater difficulties than at Guma. It is quarried from a level below the bed of the gorge, and during the year work was so impeded by water that the trade could not be supplied regularly. The Department is not responsible for the working of these quarries, and any decrease in the trade causes no loss to Government, as any deficiency in the supply is met by rock salt from the Panjáb mines. The quarries were visited several times during the year by the Superintendent of the Rája of Mandi.

Quarries worked.

28. The statement below shows the gross receipts, the fixed and contingent charges, and the net revenue of the Sultanpur Salt Works during the past and three preceding years :—

SULTANPUR SALT
WORKS.

Receipts, charges, and net
revenue.

Year.	Gross receipts.				Charges.			Net revenue.
	Excise duty.	Hakimi cess.	Miscella- neous.	Total.	Fixed.	Conti- nent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1894-95 ...	2,36,535	8,386	589	2,45,510	16,104	1,924	18,028	2,27,482
1895-96 ...	2,70,332	7,864	58	2,78,254	15,508	2,551	18,059	2,60,195
1896-97 ...	2,79,693	1,748	18	2,81,454	16,071	3,237	19,308	2,62,146
1897-98 ...	2,00,074	1,249	17	2,01,340	15,609	1,743	17,352	1,83,988

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REVIEW BY SECTIONS. SULTANPUR SALT WORKS.

Down to the end of 1896-97, the revenue of these works was steadily progressive, and it was hoped that this improvement would continue. During the year under review, however, there was a large decrease of Rs. 80,114 compared with 1896-97, and the figures are below those of 1895-96 and 1894-95 also, by Rs. 76,914 and Rs. 44,170 respectively. This decrease in receipts has of course been due to a smaller quantity of salt having been excised during the past year, and the causes which have led to this result will be fully explained in the next paragraph. As regards the details, under the head of receipts, it may be explained that the falling off in the revenue derived from the Hakimi cess during 1896-97 and 1897-98, as compared with 1894-95 and 1895-96, is owing to the rate of the cess having been reduced from varying amounts (one anna and nine pies to six pies) to one uniform charge of three pies a maund with effect from the 7th of January 1896.

Compared with 1896-97, there was a decrease of Rs. 1,956 in the expenditure incurred at the works during the year. This difference was owing, partly to ordinary minor fluctuations under fixed and contingent charges, and also to Pachotra payments under the latter head having been smaller than usual owing to the reduction of the Hakimi cess.

Stocks, manufacture, and sales.

29. Statistics of stocks, manufacture and sales at the Sultanpur Salt Works during the past four years will be found in the following statement:—

Year.	Stock at the commencement of the year.	Manufacture during the year.	Sold during the year.	Stock in hand at the close of the year.
	Mds.	Mds.	Mds.	Mds.
1894-95	537	1,00,485	94,614	6,408
1895-96	6,408	1,19,392	1,08,133	17,667
1896-97	17,667	1,19,494	1,11,877	25,294
1897-98	25,284	68,485	(a) 80,093	13,676

The quantity of salt manufactured during the year fell below the outturn of 1896-97 by 51,009 maunds, and is the lowest recorded in the table. The past year was a most unfavourable one for these salt works. During the hot season, when manufacture is always most brisk, storms occurred very frequently, and salt lying in the evaporation pans was injured and greatly depreciated in value by dust being deposited upon it. Besides this, manufacture was impeded from the very commencement of the year. Owing to scarcity and high prices prevailing all over the country when the time for manufacture arrived, capital which used to be invested in the works was diverted to the grain trade. The tightness of the money market accentuated this difficulty and advances of funds were hard to obtain. Added to this, there were persistent rumours that the branch railway to Farakhnagar was about to be closed, and men with capital were most reluctant to lay it out on the salt works. This caution was not uncalled for, as at the beginning of December 1897, notice was issued by the Bombay, Baroda and Central India Railway to the effect that the Farakhnagar branch would be closed for traffic from the 1st January 1898. There was then a stock of about 30,000 maunds of salt lying on the works, which could not be disposed of and removed at such short notice, and which was practically

(a) Includes wastage maunds 63.

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valueless without the facilities for removal to areas of consumption afforded by the railway. His Honour the Lieutenant-Governor of the Panjáb visited the town of Farakhnagar at about this time, and in consequence of action taken by His Honour, the notice of closure was withdrawn and a decision on the question has been postponed until the 30th of June 1900. Though this is satisfactory in the interests of the works, yet the industry has received a shock from which it may be difficult for it to recover. Down to the close of 1896-97, it was slowly, but steadily, progressive. During the year under review there was a sudden decadence, only 38 factories having worked compared with 48 during 1896-97.

REVIEW BY SECTIONS.
SULTANPUR SALT
WORKS.

Maunds 80,030 of salt were excised from the works during the year under report, compared with maunds 1,11,877 during 1896-97, or a very large decrease of maunds 31,847. The causes which affected manufacture prejudicially had a similar effect upon sales. To a great extent, purchases of salt are made on the principle of time bargains. Manufacturers and traders enter into contracts under which quantities of salt are supplied within certain periods. During the past year, the persistent rumours of the closure of the railway resulted in caution on the part of traders in their dealings in Sultanpuri salt. As I have already mentioned, notice of closure was actually given with a very short period of grace, and though this was ultimately withdrawn, the circumstance had full effect on the trade. Taking everything into consideration, I think the trade of the year was fairly good. It has received a shock, and it remains to be seen whether confidence will be re-established.

30. The following statement shows the prices at which salt was sold at the Sultanpur Works during the past year, as compared with 1896-97:—

Selling price at the works.

Year.	One anna to under three.	Three to under four.	Four to under five.	Five to under six.	Six to under eight.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1896-97 ...	27,896	30,581	52,935	465	...	1,11,877
1897-98 ...	27,821	20,919	28,905	810	1,575	80,030

At the lowest range of prices, the sales of both years are about the same. The decrease which has occurred in quantities sold at from three to five annas a maund has followed the falling off in the trade. This decrease shows the effect which the contemplated closure of the railway had upon the trade of the principal salt factories. The salt sold at the lowest rates was the produce of the clusters of works at Zahidpur and Sadrana. The trade of the former is principally road traffic, while the latter is situated close to the main line of the Rájputána-Malwa Railway. Owing to this, these works would be less affected than others by the closure of the branch railway, and their salt retained its value fairly well during the year. The best salt is produced at the Mubarikpur and Sultanpur clusters, and the quantity manufactured is large. These works are entirely dependent upon the Farakhnagar railway for carriage, and the contemplated closure of that branch caused a fall in the value of the salt manufactured upon them.

REVIEW BY SECTIONS.
SULTANPUR SALT
WORKS.Distribution of trade by
rail and road.

31. The statement below shows the distribution of the trade of the Sultanpur Salt Works during the past year and the three preceding it:—

Distribution of exports.	1894-95.	1895-96.	1896-97.	1897-98.
<i>Railway Traffic.</i>	Mds.	Mds.	Mds.	Mds.
To Delhi	1,840	100	197	...
North-Western Railway	6,881	7,174	6,464	6,315
East Indian Railway	69,889	78,188	81,463	52,814
Rohilkhand and Kumaun Railway	11,586	9,871	12,199	14,041
Oudh and Rohilkhand Railway	1,200	270	715	793
Lucknow-Rae Bareli-Benares Railway	...	1,530	...	...
Rewari-Ferozepur Branch, Rájputána-Malwa Railway.	...	15	...	...
Total	91,396	97,148	1,01,038	73,993
<i>Road Traffic.</i>				
To Panjáb	1,172	1,456	2,644	1,395
„ North-Western Provinces	2,550	9,525	7,694	3,504
Total	3,722	10,981	10,338	4,899
GRAND TOTAL	95,118	1,08,129	1,11,376	78,892

There were no bookings to Delhi during the year. Former consignments were not for local consumption, but were re-booked onwards as the exigencies of the market demanded. The trade has now steadied, and salt is sent direct to areas of consumption.

North-Western Railway.—There was a slight falling off in the trade of this line, due to ordinary fluctuations of traffic; 425 maunds were sent to Meerut, for use in the manufacture of soap by the North-West Soap Company, and 5,920 maunds were consigned to Saharānpur. The whole of this latter quantity was sent to Dehra Dún for consumption in that district and on the hills north of Dehra. This trade is very steady, and appears to be likely to continue so.

East Indian Railway.—The salt carried over this line was all consigned to Cawnpore. The figures show a decrease of 28,649 in the trade of the past year, as compared with 1896-97. Sultanpuri salt is not consumed at Cawnpore or in any part of the country west of the river Ganges. It is first booked to Cawnpore in order that a specially favourable railway rate to that mart may be taken advantage of, and is thence distributed to areas of consumption in Oudh. The decrease which occurred in the trade was partly owing to the scarcity in parts of the country where the salt is consumed, and also to the causes explained in the paragraph immediately preceding which affected the trade generally.

Rohilkhand-Kumaun Railway.—The traffic on this line shows a satisfactory increase. Salt was booked to five stations. The principal trade was with Pilibhit, whence the salt is exported to the Tarai country and to the foothills of the Himalayas. The trade with this line promises to continue steady.

Lucknow-Rae Bareli-Benares-Railway.—There have been no direct bookings over this line during the past two years. With a view to taking advantage of special railway rates, the traders find it more profitable to book first to Cawnpore and then to re-book to Rae Bareli.

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Road traffic.—This decreased largely both in the Panjáb and the North-Western Provinces. The Panjáb trade was with the districts of Gurgaon, Rohtak, and Delhi, and it fell off generally. The trade of the North-Western Provinces was with the Moradabad, Bijnor, and Pilibhit districts, and the decrease in the traffic was with the first two of these. The falling off is attributable to the scarcity which prevailed.

32. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Sambhar Lake Division during the past four years :—

Year.	Gross realizations.				Charges.			
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	Net revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1894-95	1,00,54,045	10,97,448	32,773	1,11,84,266	1,23,556	2,55,232	3,78,788	1,08,05,478
1895-96	92,89,435	9,28,943	14,931	1,02,33,309	1,30,909	2,21,471	3,52,380	98,80,929
1896-97	98,15,525	9,79,304	19,013	1,08,13,842	1,15,630	2,06,282	3,21,912	1,04,91,930
1897-98	1,02,46,099	10,25,860	27,506	1,12,99,465	1,07,963	1,39,182	2,47,145	1,10,52,320

The gross revenue of the year is the highest recorded in the table. It exceeds that of 1896-97 by Rs. 4,85,623, and the figures of 1895-96 and 1894-95 by Rs. 10,66,156 and Rs. 1,15,199, respectively. This increase occurred under all heads of revenue : Rs. 4,30,574 under excise duty on salt, Rs. 46,556 under sale price, and Rs. 8,493 under miscellaneous collections. It was of course the result of a larger quantity of salt having been sold, and the causes which led to this will be dealt with when sales are being commented upon.

Compared with 1896-97, the total charges for the year show a decrease of Rs. 74,767, and are the lowest recorded in the table.

There was a decrease of Rs. 7,667 in the expenditure under fixed charges. Apart from minor savings, which do not call for remark, this difference was owing to the Assistant Commissioner having been on long leave during a part of the year, and the officiating officer having drawn a smaller salary, to Superintendents of lower grades having been posted to the Division, and to the temporary establishment having been maintained at a lesser strength.

Under contingencies there was a decrease during the year of Rs. 67,100. The principal items which contributed to this result were—

- (1) Rs. 46,937 under the head of manufacture of salt, due to smaller production during the year ; (2) Rs. 14,556 under through traffic charges, owing to the expenditure of 1896-97 having been abnormally high in connection with the cost of a shed for traders' bags ; (3) Rs. 2,934 under petty construction and repairs of buildings, due to postponement of building work ; and (4) Rs. 2,254 under compensation for dearness of food-grain to subordinates, in consequence of more favourable prices of grain ruling during the year.

Deducting charges, the net revenue of the Division during the year under review amounted to Rs. 1,10,52,320, compared with Rs. 1,04,91,930 in 1896-97, or an increase of Rs. 5,60,390.

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SULTANPUR SALT
WORKS.

SAMBHAR.
Receipts, charges, and net
revenue.

Increase in gross realizations and net revenue explained.

Difference in fixed

and in contingent charge explained.

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Manufacture and sales.

33. The statement below shows the quantities of salt manufactured and sold during each of the past ten years ending with 1897-98:—

Year.					Quantity of salt manufactured.	Quantity of salt sold.
					Mds.	Mds.
1888-89	...	...	...	...	60,48,159	35,96,049
1889-90	...	...	...	...	20,42,200	38,34,805
1890-91	...	...	...	...	58,93,453	42,82,236
1891-92	...	...	...	...	34,42,109	45,67,912
1892-93	...	...	...	...	90,666	51,09,601
1893-94	...	...	...	...	44,51,154	27,95,141
1894-95	...	...	...	...	70,35,016	40,31,618
1895-96	...	...	...	...	51,29,304	37,15,774
1896-97	...	...	...	...	30,85,846	39,31,210
1897-98	...	...	...	...	18,31,629	41,03,440

The past year was a very poor one for manufacture. The rainfall was deficient, the brine was inferior, and other conditions, which will be described further on, were most unfavourable. The quantity of salt obtained during 1896-97 was small, but the outturn of the year under review is less than the figures of that period by maunds 12,58,217. Taking the ten years of the table together, the average yearly outturn amounts to maunds 39,05,353, and this exceeds the quantity produced during the past year by maunds 20,73,724. Full particulars on this important subject will be found in the paragraphs which follow.

Sales were very satisfactory. The average of the ten years amounts to maunds 39,96,778, and the figures of the past year exceed this quantity by maunds 1,06,662; while as compared with 1896-97, an excess appears of maunds 1,72,230.

Rainfall.

34. Statistics of the rainfall at the Sambhar Lake during the ten years which ended with 1897-98, appear in the following table:—

Year.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.	Number of rainy days.
1888-89	0.47	...	0.23	4.39	14.19	0.44	0.17	0.44	...	0.34	1.26	0.34	22.27	48
1889-90	0.21	1.53	2.68	5.07	12.65	...	0.01	...	...	...	...	0.54	22.69	50
1890-91	...	...	0.90	3.85	4.11	1.15	0.13	0.01	0.31	0.97	...	0.66	12.09	45
1891-92	0.04	0.25	0.70	3.83	3.79	2.10	0.33	...	...	0.83	0.02	...	11.89	47
1892-93	...	0.60	1.69	10.50	12.24	13.98	...	...	0.09	0.36	0.54	0.31	40.81	69
1893-94	...	2.22	2.34	10.27	6.65	3.83	0.02	1.75	0.12	0.48	...	...	27.68	60
1894-95	...	1.75	3.63	8.02	6.13	2.97	...	...	3.64	0.67	0.06	0.35	27.22	70
1895-96	0.57	0.06	1.27	4.87	8.30	0.34	...	...	0.10	0.04	0.06	0.02	15.63	41
1896-97	...	0.94	2.60	4.74	2.40	2.95	0.20	1.17	0.12	...	0.03	0.03	15.18	44
1897-98	0.15	0.14	0.07	6.21	6.10	1.29	0.45	0.00	0.00	0.02	0.53	0.00	14.96	49

In my last annual report, I showed that the rainfall of 1896-97 was very unfavourable to manufacture. That of the past year was still more so. Only 13.60 inches of rain fell during the three monsoon months of July, August, and September 1897, and the latter half of the year, the cold season, was practically rainless and very dry. The rain which fell was so distributed over the surrounding country, that the two rivers which flow into the Lake were never in full flood, and they

contributed but little water to form the supply of brine which was needed. The monsoon rains of 1895 and 1896 were exceptionally light and badly distributed, the Lake was very dry during the first three months of the year under review, and the effect of the deficiency in the fall of the monsoon of 1897 was therefore greater than it would otherwise have been under more favourable antecedent circumstances. And not only was the accumulation of water in the Lake small, but the dry weather which followed the monsoon caused it to evaporate with great rapidity.

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For the production of good salt in large quantities, it is necessary, not only that the rainfall should be good, but that its distribution over the surrounding country should be such as to cause the rivers to come down in flood and so fill the Lake to a sufficient depth. It is also necessary for the formation of good brine, that the water so accumulated should be agitated by strong winds, in view to the salt crust, which forms on the bed of the lake in a dry season, being dissolved, and to chloride of sodium being taken up in solution from the surface stratum of the lake bed, in the mud of which it is present in mechanical admixture.

All of these favourable conditions were absent during the past year, which was, I regret to say, one of the most unfavourable on record.

35. The statement below shows the quantities of the different descriptions of salt which were manufactured at the Sambhar Lake during the past and three preceding years:—

Detail of varieties of salt
manufactured.

Method of manufacture.	1894-95.	1895-96.	1896-97.	1897-98.
	Mds.	Mds.	Mds.	Mds.
Walled enclosures ...	41,58,475	35,82,543	26,46,484	16,00,126
In pans on the lake edge ...	22,15,918	9,26,514	4,00,256	1,84,009
Lake bed extraction ...	6,60,623	6,20,247	43,156	47,494
Total ...	70,35,016	51,29,304	30,89,846	18,31,629

The results of the manufacture of the past year are most unsatisfactory. The figures showing the total quantity of salt produced are the lowest of the four yearly periods. They fall below those of 1896-97, which was considered a bad year, by maunds 12,58,217, and are less than those of 1895-96 and 1894-95 by maunds 32,97,675 and maunds 52,03,387, respectively. In dealing with rainfall statistics in the last preceding paragraph, I sketched briefly the unfavourable conditions which gave rise to these unsatisfactory results. I will now enter into further details on the subject.

During the first three months of the year, not only was the lake bed perfectly dry—a result of the deficiency in the monsoon rains of 1895 and 1896,—but there was very little of the salt crust which usually forms upon it under such circumstances. To the eastward of the railway embankment which crosses the bed of the lake between Sambhar and Gudha, salt crust existed for a distance of about a mile, and to the west of the embankment for about four or five miles, in both cases generally far from either shore. At the Nawa end of the lake, the crust existed only towards the shore under Nawa. This showed a great deficiency in the visible supply of salt. It seems probable that owing to the drought and the consequent lowering of the spring level, the brine which accumulated during the monsoon of 1896 sank to a great extent into the mud of the Lake bed, and carried with it the saline matter it held in

REVIEW BY SECTIONS. solution, instead of evaporating and leaving a surface crust of
SAMBHAR. salt as usual.

The monsoon rains commenced during July 1897, and by the close of that month a total fall of 6.21 inches had been recorded. Rain occurred on twelve days of the month, and the fall exceeded an inch on two dates only. At the end of July, the accumulation of water in the Lake was small. West of the railway embankment, it was only from five to seven inches in depth, though westerly winds were blowing and banking it up against the railway; and the salt crust in some of the walled enclosures, the formation of the previous year, when the salt hardened and so could not be extracted, had not dissolved. There was no rain during the first week of August, and as it appeared likely that the monsoon fall would be deficient, and the density of the Lake had risen to 10° Beaumé, the pans of walled enclosure No. 1 at Sambhar were filled with brine. An attempt was made at the same time to fill the pans of the walled enclosure at Nawa, but the quantity of brine at that end of the Lake was not sufficiently large for the purpose. Between the 1st and 13th of August, only 48 cents of rain fell, the density of brine in the Lake stood at from 10° to 13° Beaumé, and in order that no time should be lost, arrangements were at once made to charge the pans of all the walled enclosures at Sambhar. On the 15th and 16th of August, 129 cents of rain fell, the density of the Lake was reduced to 3° Beaumé, and as some brine had accumulated at its western end, the charging of the walled enclosure at Nawa was commenced. At the end of August, the density of the Lake was 4° Beaumé, and the total rainfall of the month amounted to only 6.10 inches. Rain occurred on fifteen dates, on only two of which was more than one inch registered. The fall was in the nature of light local showers. By the beginning of September, the monsoon was practically over. Some light showers, aggregating 129 cents, fell on six dates of that month, but these had no effect upon the Lake.

During September, strenuous efforts were made to utilize fully the small quantity of brine in the Lake. The charging of the walled enclosures was carried on without intermission, and by the close of the month the pans of all of them had been filled to their greatest capacity. Enclosures were made in the bed of the Lake, damming up the brine, for the production of what may be termed spontaneous salt, and the quantity of brine in these, at the time of their construction, would, under ordinary circumstances, have yielded a fairly large outturn. And arrangements were made for the construction along the Lake edge of 3,223 shallow evaporation pans, of which 1,489 had been completed and 651 charged with brine by the end of the month.

Everything that was possible was done. The capacity for production of our walled enclosures is so great, that even though the monsoon rainfall had been deficient, I hoped to be able to manufacture a fairly large quantity of salt, larger in fact than the outturn of 1896-97, and this would have been effected if the brine had been as rich in chloride of sodium as it is in ordinary years. But the storms and high winds, which occur usually at the Lake were markedly absent during the season under review, and the result was that the water which accumulated in the basin was not sufficiently agitated to allow of chloride of sodium being taken up in solution in the quantity required for the formation of good salt brine. As evaporation proceeded in our works, we found that the densities recorded

had been the result of the solution of inferior salts, and that the brine we had collected was distinctly inferior in its capacity for the production of common salt. This in itself would have been sufficiently disappointing, but our difficulties were intensified by the formation in the brine of a gelatinous vegetable substance of a greenish tint in immense quantities. Minute forms of vegetation, constituting large masses in the aggregate, always appear in the Lake brine when its density is low; but as its specific gravity increases, the vegetation of ordinary years is destroyed and floats upon the surface, and can be easily removed from our works, the concentrated salt brine becoming perfectly limpid. The vegetation which appeared during the past year was not of this description, and we have never before had any experience of it. In its glutinous form it was in intimate admixture with the whole mass of brine, both in the Lake and on our works, the concentration of the brine did not affect it materially, and the consequence was that it impeded manufacture to a serious extent. The following remarks in connection with the production of the different descriptions of salt obtained at the Lake will give further information on the subject :—

Walled enclosures.—We have ten of these important works at Sambhar, and a large one at Nawa was completed during the first three months of the year under report. By the end of September 1897, the pans of all these enclosures had been filled with brine to a depth of from 16 to 18 inches, and so charged, these works would in an ordinary years have yielded at least thirty lakhs of maunds of good salt. The actual outturn amounted to only 16 lakhs of maunds, compared with nearly $26\frac{1}{2}$ lakhs in 1896-97, itself a bad year, more than $35\frac{3}{4}$ lakhs in 1895-96, and over $41\frac{1}{2}$ lakhs during 1894-95. The low outturn of the past year was entirely due to the inferiority of the lake brine, and to the presence of the vegetable matter which I have already described. The poverty of the brine in chloride of sodium was illustrated in the case of the new walled enclosure at Nawa. Nine pans of this work had been completed before the commencement of the monsoon of 1896. At its close, these were charged with brine and yielded an outturn of 7,459 maunds of salt from every acre of evaporating surface. During the year under review, the same pans yielded 4,460 maunds per acre, and only 1,931 maunds per acre were obtained from 51 new pans. These figures show clearly how very poor the brine of the past year was in common salt. The vegetable growth I have mentioned affected manufacture in all of the walled enclosures, but more seriously at Sambhar than at Nawa. In its gelatinous state, it remained in suspension in the brine, and could not be separated from it, and it was not materially affected as the specific gravity of the brine increased. The result of this was that much salt precipitated in such small crystals, and was so contaminated by vegetable matter, that it had to be rejected as unsaleable. Even the salt which was extracted, though it was saleable, was poor in quality both as regards size of crystal and purity.

Lake edge pans.—The outturn of these works during the year amounted to maunds 1,84,009 only, compared with 4 lakhs in 1896-97, $9\frac{1}{4}$ lakhs in 1895-96, and 22 lakhs during 1894-95. Owing to the inferior quality of the Lake brine, the outturn from these works during the past year would not in any case have been large, but the vegetable matter which formed in the lake rendered futile all the efforts which were made to produce a satisfactory quantity of salt. By the 22nd



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of October 1897, 897 pans had been constructed and filled with brine at the Sambhar end of the Lake. Vegetable matter then began to form, and all these works had to be abandoned. The beds of the pans became covered with a glutinous vegetable matter of a dark yellow colour, the concentration of the brine was impeded by the same matter in suspension in it, and when salt finally formed it was deposited in minute crystals upon a layer of vegetable matter from which it could not be separated. Pan manufacture in the Sambhar section was a complete failure, not a maund of salt having been obtained from 897 pans which had been filled with brine. At Gudha also, manufacture west of the railway embankment completely failed for the same reason as at Sambhar, and 325 pans, which had been constructed along that section of the Lake shore, had to be abandoned. East of the railway, the small quantity of 24,647 maunds of salt was obtained from 149 pans, which were worked until the small supply of brine available was exhausted. The brine at the Nawa end of the Lake was not so thick with vegetable matter as at Sambhar and Gudha, and the Lake edge pans there worked with better results. The supply of Lake brine was small, but it was supplemented by percolation brine from shallow wells and brine channels in the Lake shore, and in this manner manufacture was carried on until maunds 1,59,362 had been produced and stored. Percolation brine is never utilized when good Lake brine is available, as the salt obtained from it is of poor quality, but the past was an exceptional year and inferior produce had to be collected. The salt is, however, all saleable, and there will be no difficulty in disposing of it.

Lake salt.—Maunds 47,494 were obtained during the year under report, compared with maunds 43,156 during 1896-97, nearly $6\frac{1}{4}$ lakhs of maunds in 1895-96, and more than $6\frac{1}{2}$ lakhs during 1894-95. The small quantities of this description of salt produced in the past two years show clearly the difficulties which we have had to contend with in connection with manufacture during those periods, owing to deficiencies in the monsoon rainfall. Every effort was made during the past year to produce as much of this description of salt as possible. Enclosures were made in the Lake bed, and as much brine as possible was collected in these, and under ordinary circumstances a fair outturn of salt would have been obtained. Results, however, were very disappointing, as not only was the brine inferior and impure with vegetation, but in disappearing it left only a thin film of salt on the surface of the Lake bed. No Lake salt was produced at Sambhar and Nawa. At the latter place the supply of brine was insufficient for this description of manufacture. In the Sambhar section a large enclosure was made in the bed of the Lake at Japog, and this was filled with a depth of brine which would have yielded a fairly large quantity of salt under ordinary circumstances. But all the brine in this disappeared, leaving so little salt on the surface of the Lake bed that it could not be extracted; in fact it was so inferior that it was not such as we could accept. The same thing occurred in the Gudha section west of the railway embankment. Enclosures made in the Lake bed there were filled with brine, but this disappeared, leaving salt in only thin flakes behind. My impression is that in these cases, owing to the lowering of the spring level consequent on the failure of the monsoon during two successive years, most of the brine sank into the mud of the Lake bed, carrying with it the greater part of the saline

matter which it held in solution. All of the salt obtained from the Lake during the past year, was the produce of small enclosures in the Gudha section east of the railway embankment. The outturn from these was not large, as the supply of brine was small.

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The diminution in the visible supply of salt, which I have remarked upon as having been apparent at the Lake during the year under review, does not appear to one to be a cause for anxiety. There are immense quantities of salt in admixture with the mud of the bed of the Lake, and in solution in the subterranean brine which underlies it under pressure. I believe that with a normal rainfall and the collection of a large quantity of water in it, agitated by the usual strong winds, the Lake will recover its capacity for producing as much salt as we shall be able to manufacture.

The experience of the past two years has shown us the very great value of our walled enclosures. But for their existence, manufacture would have been practically a complete failure both in 1896-97 and the year under review. Stocks would have been exhausted, and trade would have been at a stand-still. The soundness of the policy which has been followed for many years past, in steadily carrying on the construction of these extensive and productive salt factories, has been amply demonstrated by events.

Manufacture during the past year was so restricted, for the reasons which I have given, that no difficulty whatever was experienced in connection with supply of labour. Comparative figures in connection with the cost of manufacturing the different descriptions of salt appear below :—

Description of salt.		1896-97.	1897-98.
		Pies per maund.	Pies per maund.
From walled enclosures	...	3.65	3.47
From pans on Lake edge	...	5.51	5.14
From Lake bed	...	5.00	6.83
Average cost	...	3.91	3.73
Total quantity of salt produced		Maunds. 30,89,846	Maunds. 18,31,629

A characteristic of both years was that by far the greater part of the salt made was the produce of our walled enclosures. These works not only yield the best salt, but the cost of manufacture at them is less than in the case of Lake edge pans and spontaneous salt obtained from the bed of the Lake.

36. The next statement shows the stock of salt in hand, the quantity manufactured, and excesses discovered on clearance of heaps, the quantity issued (sales and free deliveries), and deficits found in heaps cleared, and the closing balance of stock in each of the past four years :—

Stock, manufacture, and issues.

Year.	Manufacture, &c.				Issues.				Closing balance.
	Opening balance.	Quantity of salt manufactured.	Excesses in heaps cleared.	Total.	Sales.	Free deliveries.	Deficits in heaps cleared.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
1894-95	18,66,903	70,35,016	1,10,214	90,12,133	40,31,618	27,510	70,575	41,29,703	18,82,430
1895-96	48,82,430	51,29,304	1,67,913	1,01,79,647	37,15,774	23,260	1,28,660	38,67,694	63,11,953
1896-97	63,11,953	30,89,846	1,65,514	95,67,313	39,31,210	23,460	88,005	40,42,675	55,24,638
1897-98	55,24,638	18,31,629	1,56,526	75,12,793	41,03,440	16,960	1,56,632	42,77,032	32,35,761

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The past year opened favourably with a stock balance of 55½ lakhs of maunds, and had the season for manufacture been favourable, this stock would have been maintained. But the outturn of salt during the year was poor; for the reasons which I have given, sales were exceptionally heavy; and by the end of the year the stock in hand had been reduced to little more than 32½ lakhs, less than a year's supply. I trust that the rainfall of the current year will be favourable, and in such case a sufficiency of salt will be manufactured to meet all demands.

Results of clearances of
heaps.

37. The following statement shows the excesses and deficits which were discovered in the store heaps of salt sold and cleared during the year under review:—

Years to which heaps belonged.		Cleared during the year under report.	Estimated contents.		Actual outturn.		Excess or deficit.		Percentage of excess or deficit.
			No.	Mds. s.	Mds. s.		Mds. s.		
1894-95	...	14	6,77,033	39	6,08,527	33	—68,506	6	—10·12
1895-96	...	57	22,66,925	0	22,90,358	2	+23,433	2	+1·03
1896-97	...	20	10,40,375	35	10,82,907	30	+42,531	35	+4·09
1897-98	...	4	74,666	21	77,102	20	+2,435	39	+3·26
Total	...	95	40,59,001	15	40,58,896	5	—105	10	—0·00

Ninety-five heaps of salt were cleared during the year. These were estimated to contain maunds 40,59,001-15-0. The actual outturn amounted to maunds 40,58,896-5-0, or a minus difference of only maunds 105-10-0. Considering that the whole of this salt was stored in the open and exposed to climatic vicissitudes, this result is satisfactory.

Prices of Sambhar salt at
the Lake since the begin-
ning of the lease.

38. The following statement shows the prices at which Sambhar salt has been sold at the Lake from 1870-71 down to the close of the year under report:—

Year.	1 One anna to two and-a-half annas.	2 Above two and-a- half annas to three annas.	3 Above three annas to four annas.	4 Above four annas to five annas.	5 Above five annas to six annas.	6 Above six annas to seven annas.	7 Above seven annas to eight annas.	8 Above eight annas to nine annas.	9 Above nine annas to ten annas.	10 Above ten annas.	11 Total.	Average per maund.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	As.
1870-71...	...	...	...	...	...	...	...	12,45,892	...	...	12,45,892	10·00
1871-72...	...	...	...	...	3,011	33,353	3,57,869	1,53,002	4,48,057	1,33,690	11,28,982	9·34
1872-73...	...	...	...	4,682	...	1,886	76,199	1,77,214	4,63,545	5,89,883	13,13,409	10·75
1873-74...	...	...	1,283	...	80	...	5,263	99,183	6,10,401	4,36,660	11,52,870	10·59
1874-75...	...	...	699	946	...	...	4,316	1,27,102	4,19,503	5,12,905	10,65,471	10·53
1875-76...	...	...	...	...	...	28,819	3,33,739	6,39,979	2,06,702	3,82,425	15,91,664	9·35
1876-77...	...	...	...	...	53,511	6,86,565	6,95,472	53,292	71,945	2,01,669	17,62,494	7·91
1877-78...	...	...	...	...	2,22,008	2,76,472	13,02,057	3,37,798	1,69,992	3,20,844	26,29,171	8·21
1878-79...	...	...	7,21,057	20,257	9,33,875	1,31,228	2,77,996	91,249	48,964	4,46,327	26,70,953	6·73
1879-80...	...	...	25,95,424	71,919	1,42,478	38,555	1,27,955	10,143	1,75,090	1,88,352	33,49,916	4·74
1880-81...	43,247	...	13,58,461	3,94,033	4,63,024	1,97,734	1,73,043	1,87,284	1,35,493	1,11,869	30,64,188	5·33
1881-82...	2,658	...	17,90,957	8,75,064	6,13,076	1,22,707	94,868	73,686	75,234	72,236	37,20,536	4·82
1882-83...	37,252	...	18,47,251	4,69,602	3,73,541	1,82,677	4,15,844	1,10,124	1,30,444	54,924	36,21,659	5·03
1883-84...	...	769	7,06,940	17,01,056	5,11,822	5,42,085	1,99,170	17,877	1,441	...	36,81,160	5·01
1884-85...	30,93,703	20,500	8,732	7,02,143	1,80,728	1,52,562	1,03,408	23,882	9,455	4,023	42,99,141	3·29
1885-86...	12,48,101	...	...	...	...	...	4,81,305	...	...	...	17,29,406	4·03
1886-87...	...	...	33,35,709	...	...	...	4,49,807	...	...	...	37,85,516	4·44
1887-88...	...	...	31,85,006	605	3,38,497	21,822	...	...	...	...	35,45,930	4·09
1888-89...	...	...	25,43,428	6,79,190	3,64,316	9,048	67	...	...	...	35,96,049	4·29
1889-90...	...	...	36,68,103	...	1,46,020	20,167	515	...	...	...	38,34,805	4·08
1890-91...	7,422	11,75,486	30,96,255	3,078	...	...	...	...	...	...	42,82,236	3·64
1891-92...	1,78,600	43,84,115	5,197	...	...	...	...	...	...	...	45,67,912	2·72
1892-93...	4,54,055	46,55,546	...	...	...	...	...	...	...	...	51,09,601	2·67
1893-94...	...	11,17,519	...	...	4,95,980	...	11,81,642	...	...	...	27,95,141	5·46
1894-95...	...	...	36,73,637	...	...	...	3,57,981	...	...	...	40,31,618	4·36
1895-96...	...	...	37,15,774	...	...	...	...	...	...	...	37,15,774	4·00
1896-97...	37,320	...	38,93,890	...	...	...	...	...	...	...	39,31,210	3·99
1897-98...	...	...	41,03,440	...	...	...	...	...	...	...	41,03,440	4·00

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The whole of the salt which issued during the year under review was sold at one uniform rate of four annas a maund, and this has been the sale price of the past three years. A small quantity, maunds 37,320, was sold at two and-a-half annas a maund during 1896-97, owing to its inferiority, but this rate was a special one, and only applied to the salt at one particular store heap. We do not now manufacture salt differing so much in quality as to necessitate varying prices. The arrangements at the Lake tend to the production of salt of uniform market value.

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39. The quantities of salt sold at the Sambhar Lake during the past four years will be found entered in the following statement:—

Details of sales.

Year.	Through traffic trade, rail-borne.	Ordinary trade.			Grand total of sales.
		For removal by railway.	For removal by road.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95 ...	20,90,778	17,69,585	1,71,255	19,40,840	40,31,618
1895-96 ...	9,41,584	26,00,699	1,73,491	27,74,190	37,15,774
1896-97 ...	12,00,327	25,54,400	1,76,483	27,30,883	(a)39,31,210
1897-98 ...	17,44,554	22,15,160	1,43,726	23,58,886	(a)41,03,440

Through traffic.—The sales of salt under this head during the past year are in excess of the figures of 1896-97 and 1895-96, but are below those of 1894-95. In past annual reports, I have explained that the decline in this branch of traffic during 1896-97 and 1895-96 was owing to the issue, together with salt of first rate quality from our walled enclosures, of some fresh salt of fine grain from Lake edge pans, which it was inadvisable to store owing to its liability to cake in large heaps: that the local traders made large purchases under these arrangements, but the salt could not be sent to through traffic traders without first consulting them, and that it was impossible to do this, scattered as they were over large areas of consumption. The trade of the year under review was not affected in this way, and shows a great improvement, 42·51 of the entire sales of the Lake having been indented for under the through traffic system for despatch by departmental agency. Under favourable manufacturing conditions, I anticipate that this branch of trade will quite recover itself.

Ordinary rail-borne trade.—The figures under this head are of salt sold to purchasers locally for despatch by mercantile agency. The year under review shows a decrease in this branch of trade, but this is more than counterbalanced by the increase under through traffic.

Road traffic.—The following is a classification of salt removed by road during the past four years:—

				Banjara trade.	Local sales.	Total.
				Mds.	Mds.	Mds.
1894-95 ...	...	...	...	1,67,612	3,643	1,71,255
1895-96 ...	...	...	...	1,70,316	3,175	1,73,491
1896-97 ...	...	...	...	1,73,448	3,035	1,76,483
1897-98 ...	...	...	...	1,39,081	4,645	1,43,726

There was a large decrease in the quantity of salt sold for removal by Banjaras. This does not show that there was

(a) Includes maunds 5,000 delivered on realization of price, but free of duty, to the Rám-pur Darbar.

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really a falling off in the trade. The volume of this traffic remained constant, but instead of travelling to the Lake, the Banjaras resorted to certain railway stations on the Rájputána-Malwa line, nearest to areas supplied by road, and salt was sent out to these by the Sambhar traders for sale to Banjaras.

The local sales met the wants of the country in the immediate neighbourhood of the Lake, and were unimportant.

The figures below show the progression of the total sales of the Lake :—

			Sales. Mds.	Increase or decrease. Mds.
1894-95	...	...	40,31,618	...
1895-96	...	...	37,15,774	—3,15,844
1896-97	...	...	39,31,210	+2,15,436
1897-98	...	...	41,03,440	+1,72,230

The sales of 1895-96 were poor owing to Calcutta salt being forced up-country in that year under the influence of low prices, but since then the trade of the Lake has steadily recovered itself. Considering that there was severe scarcity and distress during the first three months of the year over almost the whole of the country in which Sambhar salt is consumed, I think the trade of the past year was very satisfactory.

The total revenue of the Sambhar Lake during the past year amounted to Rs. 1,12,99,465. The following particulars show where this money was paid in :—

				Rs.
Paid into the Treasury at Sambhar	...	...	...	63,73,528
Paid into the following Treasuries :—				
30 in the North-Western Provinces and Oudh	...	...	...	} 46,72,513
3 in the Panjáb	...	...	...	
2 in Rájputána	...	...	...	
2 in Central India	...	...	...	
1 in Bengal	...	...	...	
Paid in the following Post-offices :—				
7 in the North-Western Provinces and Oudh	...	...	...	} 1,01,050
1 in Rájputána	...	...	...	
1 in Central India	...	...	...	
Paid at 12 stations on the Indian Midland Railway, final deposit				1,52,374
being made in the Jhānsi Treasury.				
Total	...	...	...	1,12,99,465

Out of the total revenue of nearly 113 lakhs of rupees, 49½ lakhs were paid into 38 provincial treasuries, 9 post-offices, and 12 stations on the Indian Midland Railway. This distribution of treasure is very convenient for the needs of Government, and not only so, but facilities for payment of the cost of salt at so many widely-scattered localities tends to cheapen salt to the consumer and to lower prices by increasing competition.

Clearances of salt.

40. The trade of the Sambhar Lake is so large and important that it is necessary to pass under review the quantities of salt which were actually cleared, and so removed to areas of consumption. The following statement gives information on this subject for the past four years :—

Year.	Uncleared balance at beginning of the year.	Sales during the year.	Total.	Cleared during the year.	Uncleared balance.
	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95	81,185	40,31,618	41,12,803	36,45,568	4,67,235
1895-96	4,67,235	37,15,774	41,83,009	40,21,752	1,61,257
1896-97	1,61,257	39,31,210	40,92,467	40,42,133	50,334
1897-98	50,334	41,03,440	41,53,774	40,56,180	97,594

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The removals of the past three years exhibit a satisfactory steadiness, with a slightly progressive tendency. The figures vary from a little less than 40½ lakhs of maunds in 1895-96 to somewhat over 40½ lakhs during the year under report—a difference of about 25,000 maunds only. The salt trade of the Lake was not affected by the severe scarcity and distress which existed during 1896-97 and the beginning of the past year, and this is further proof of the efficacy of the measures of famine relief adopted by Government.

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The territorial distribution of the salt actually removed from the Lake will be found in the table below :—

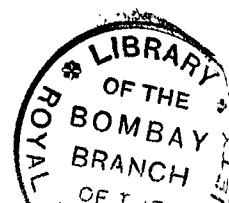
Territorial distribution
of the salt actually re-
moved from the Lake.

	1894-95.	1895-96.	1896-97.	1897-98.
	Mds.	Mds.	Mds.	Mds.
By RAILWAY.				
North-Western Provinces and Oudh	25,94,140	28,62,754	28,90,263	28,92,764
Panjáb	2,18,176	2,49,969	2,55,660	2,95,268
Rájputána	3,80,977	4,91,205	5,10,890	4,93,271
Central India	2,08,221	1,79,340	1,88,400	2,02,060
Central Provinces	22,288	21,697	15,375	17,452
Bengal	54,680	37,003	6,000	14,078
Bombay	...	5	13	...
Total, Rail-borne	34,78,482	38,41,973	38,66,601	39,14,893
By ROAD.				
Panjáb	...	151	171	...
Rájputána	1,67,086	1,79,628	1,75,361	1,41,287
Total, Road traffic	1,67,086	1,79,779	1,75,532	1,41,287
TOTAL DISTRIBUTION.				
North-Western Provinces and Oudh	25,94,140	28,62,754	28,90,263	28,92,764
Panjáb	2,18,176	2,50,120	2,55,831	2,95,268
Rájputána	5,48,063	6,70,833	6,86,251	6,34,558
Central India	2,08,221	1,79,340	1,88,400	2,02,060
Central Provinces	22,288	21,697	15,375	17,452
Bengal	54,680	37,003	6,000	14,078
Bombay	...	5	13	...
Total, Distribution	36,45,568	40,21,752	40,42,133	40,56,180

The following comparative percentages of removal to the different territorial divisions illustrate further the distribution of the large quantities of salt dealt with :—

	1894-95.	1895-96.	1896-97.	1897-98.
North-Western Provinces and Oudh	71.16	71.18	71.50	71.32
Panjáb	5.99	6.22	6.33	7.23
Rájputána	15.03	16.68	16.98	15.64
Central India	5.71	4.46	4.66	4.98
Central Provinces	0.61	0.54	0.38	0.43
Bengal	1.50	0.92	0.15	0.35
Bombay	0.00	0.00	0.00	0.00
Total	100.00	100.00	100.00	100.00

The figures show that the trade with the North-Western Provinces and Oudh and with the Panjáb has increased slowly but steadily during the past four years. The exports to areas in Rájputána decreased somewhat during 1897-98, as compared with the two previous years, but were larger than those of 1894-95. The trade with Central India was less than in 1894-95, but has been progressive during the past three years. There was an improvement in the trade of the past year with the Central Provinces as compared with 1896-97. The traffic in that direction is not large, as distances are great



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and cheaper salt from Bombay has to be competed with. Compared with 1896-97, a larger quantity was consigned to Bengal. Further information in regard to the distribution of the trade will be found in the following paragraph.

Territorial distribution by rail.

41. The clearances of rail-borne salt will be found classified by railways in the following statement :—

	Quantity of salt carried.				+ Increase or —Decrease.
	1894-95.	1895-96.	1896-97.	1897-98.	
	Mds.	Mds.	Mds.	Mds.	Mds.
Bombay, Baroda and Central India, including Rájputána-Malwa Railway.	15,58,140	17,48,631	17,38,703	16,52,411	—86,292
North-Western Railway ...	92,786	1,09,875	1,14,550	1,21,372	+6,823
East Indian Railway ...	4,06,818	4,33,257	4,36,280	4,73,970	+37,690
Indian Midland Railway ...	3,11,751	3,11,088	3,41,699	3,40,210	—1,489
Oudh and Rohilkhand Railway ...	10,08,995	9,28,604	9,29,846	9,58,590	+28,744
Rohilkhand and Kumaun Railway ...		2,01,720	2,17,775	2,49,563	+31,788
Bengal and North-Western Railway, including Tirhoot State Railway.	99,432	1,07,285	78,935	1,09,575	+30,640
Bengal-Nagpur Railway ...	560	1,313	8,813	9,187	+374
Eastern Bengal State Railway ...	...	187	...	...	...
Great Indian Peninsula Railway ...	...	13	...	15	+15
Total ...	34,78,482	38,41,973	38,66,601	39,14,893	+48,292

Compared with 1896-97, there was an increase in the trade of seven railways, and a decrease in the traffic of two lines.

Bombay, Baroda and Central India Railway.—Sambhar salt is only carried over the narrow-gauge section of this line, that is, the Rájputána-Malwa Railway and its different branches. During the year under review, the traffic of this line decreased by 86,292 maunds. There was a falling off of 24,600 maunds in the trade of the section from Ajmere to Khundwa, the bookings to Indore being only 375 maunds, compared with 5,247 maunds during 1896-97, and it would appear that Sambhar has been displaced to some extent by Baragara salt in that direction. Elsewhere, the trade of the different sections has fluctuated, owing partly to market exigencies and the condition of stocks, and partly to salt having been booked through from the Lake to stations on railways to the eastward, instead of breaking bulk at centres like Cawnpore and Agra.

North-Western Railway.—There has been a steady increase in the trade of this railway during the past four years. Hitherto, the traffic has been confined to the section of the line lying in the North-Western Provinces between Ghaziabad and Saháranpur, but during the past year a small quantity of Sambhar salt pushed its way up the southern Panjáb section as far as Rohtak.

East Indian Railway.—The trade of this line has also been progressive during the past four years. The increase in the traffic was widely distributed, and during the year under report there were notable expansions,—(1) between Mirzapur

and Mogul Serai on the main line, and (2) on the Jubbulpur extension down to Katni.

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Indian Midland Railway.—The trade of this line remained steady during the year. There were market fluctuations in the traffic of the different sections, the bookings to the Bina-Guna branch showing a large increase, but generally the trade was the same as during 1896-97.

Oudh and Rohilkhand Railway.—The trade of this railway increased by 28,744 maunds during the year. This increase was widely distributed over the stations on the main line from Benares upwards, and on the Bareilly, Rampur Moradabad and the Bahramghat branches. Bookings to Benares and Bahramghat on the river Ghagra were much larger than usual, indicating an extension of consumption of Sambhar and the displacement of Calcutta salt.

Rohilkhand-Kumaun Railway.—The trade of this line has been steadily expanding during the past three years, and this indicates an increase in the consumption of Sambhar salt along the line of the Terai.

Bengal and North-Western Railway.—There was a revival in the trade of this line, the bookings of the past year exceeding those of 1896-97 by maunds 30,640. This increase indicates a displacement of Calcutta salt, and it was widely distributed. The statistics of this line include the trade of the Tirhoot State Railway, and the quantities of salt consigned to the North-Western Provinces and to Behar in Bengal are noted below:—

		1896-97.	1897-98.	Difference.
		Mds.	Mds.	Mds.
Consigned to stations in the North-Western Pro-		72,935	95,498	+22,563
vinces and Oudh.				
Consigned to stations in Behar	...	6,000	14,077	+8,077
	Total	78,935	1,09,575	+30,640

The bookings to Behar were to the Segowli, Motihari, and Motipur stations of the Mokameh Ghat-Bettiah section of the Tirhoot State Railway. Maunds 13,115 were consigned to Segowli, compared with only 6,000 maunds during 1896-97, and it would appear that the trade in Sambhar salt with Nipal is still carried on.

Bengal-Nagpur Railway.—The trade with this railway was small, as the country which the line serves is distant from the Lake, and Bombay salt can be laid down cheaply. For these reasons an expansion of traffic can hardly be looked for. Salt was consigned to only three stations—Sahdol, Burhar, and Pendra Road—and there was a slight increase in the trade with these during the year, compared with 1896-97.

Road traffic.—Removals of Sambhar salt by road are shown below:—

		1896-97.	1897-98.	Difference.
		Mds.	Mds.	Mds.
To the Panjáb	...	171	...	—171
To Rájputána	...	1,75,361	1,41,287	—34,074
	Total	1,75,532	1,41,287	—34,245

Of the quantity shown as having been consigned to Rájputána, 4,545 maunds represent local consumption in the neighbourhood

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of the Lake, and the balance, maunds 1,36,742, was removed by Banjara carriers, who traded with the country in Rájputána and Central India lying to the southward of Sambhar and as yet untapped by railways. Of the total quantity, maunds 1,28,714 were booked to the Bundi State, but probably a good deal of this salt found its way further to the southward into Central India. There was a falling off of 35,634 maunds in this trade, sales to banjaras amounting to only maunds 1,36,742, compared with maunds 1,72,376 during 1896-97. The decrease is, however, more apparent than real, as instead of travelling to the Lake, banjaras resorted to convenient railway stations and obtained supplies of salt there which were sent out to them by traders at Sambhar.

Comparison of prices of salt at Cawnpore.

42. The table below gives for the past two years the monthly prices of Sambhar, Sultanpuri, and Rock salts at Cawnpore, the principal salt mart of Upper India. These three descriptions entirely occupied the market named, no other varieties having gained a footing in it:—

	Sambhar salt.		Sultanpuri salt.		Rock salt.	
	Per maund.		Per maund.		Per maund.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April ...	3 4 9	3 4 6	3 1 0	3 1 6	3 2 0	3 6 0
May ...	3 5 0	3 4 6	3 2 0	3 3 0	3 5 0	3 6 0
June ...	3 5 6	3 4 6	3 3 0	3 3 0	3 5 6	3 5 6
July ...	3 5 6	3 4 9	3 3 0	3 2 0	3 5 6	3 5 0
August ...	3 5 6	3 3 0	3 3 0	3 2 6	3 5 6	3 5 0
September ...	3 5 6	3 5 0	3 3 0	3 3 0	3 5 6	3 5 0
October ...	3 5 6	3 4 6	3 3 0	3 3 0	3 5 6	3 5 0
November ...	3 5 6	3 4 6	3 3 0	3 3 0	3 5 6	3 5 0
December ...	3 4 6	3 3 6	3 3 0	3 3 3	3 5 4	3 5 3
January ...	3 5 6	3 4 6	3 3 0	3 3 3	3 5 4	3 5 0
February ...	3 5 3	3 5 0	3 3 0	3 3 3	3 6 0	3 5 0
March ...	3 5 3	3 5 0	3 3 0	3 3 3	3 6 0	3 5 0
Average ...	3 5 3	3 4 5	3 2 9	3 2 10	3 5 3	3 5 3

Sambhar is the principal salt imported into Cawnpore, more than 3½ lakhs of maunds having entered that market during 1897-98. Prices were steady throughout the year, and were generally lower than during 1896-97, the average rate being less by an anna a maund.

Sultanpuri salt holds a subordinate place, the imports during the past year having been only a little more than half a lakh of maunds. Sale prices were steady, and were practically the same as during 1896-97.

Only about 13,000 maunds of rock salt from the Panjáb Mines were consigned to Cawnpore during the year. The trade in this salt also was therefore small. Prices were practically stationary during the year.

Sambhar salt is generally consumed throughout the North-Western Provinces and Oudh, and its cheapness in the principal mart of the united Provinces is a satisfactory feature of the record of the past year.

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43. The miscellaneous receipts and charges at the Sambhar Lake during the past two years appear in the following statement:—

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Miscellaneous receipts and charges on through traffic sales.

	1896-97.	1897-98.		1896-97.	1897-98.
	Rs.	Rs.		Rs.	Rs.
Opening balance ...	1,01,554	91,272	Sums paid to contractor for cutting, filling and loading of salt.	8,123	12,217
Receipts on 12,00,327 maunds, at 3 pies per maund.	18,767	...	Paid to Railway Department on account of Godown rent.	660	...
			Sealing wax ...	68	...
			Price of twine for sewing ...	593	...
			Transit charges on bags, weighing machines and weights.	...	1,010
Receipts on maunds 17,44,554, at 3 pies per maund.	...	27,276	Through traffic iron bag shed	18,260	...
			Other charges ...	1,345	1,266
			Total ...	29,049	14,493
			Closing balance ...	91,272	1,04,055
Total ...	1,20,321	1,18,548	Total ...	1,20,321	1,18,548

The receipts represent a charge of three pies a maund, which is paid by purchasers of salt under the through traffic system to meet the cost of filling, loading and clearing their goods by departmental agency; and the charges show the expenditure incurred in the performance of this work.

The receipts of the year exceed those of 1896-97 by Rs. 8,509, the quantity of salt dealt with during the year under review having been larger by maunds 5,44,227.

The charges of the year show a decrease of Rs. 14,556, compared with 1896-97. The expenditure of the latter year was, as the account shows, abnormally swelled by the cost of the construction of a shed at the Sambhar railway station for the storage of bags belonging to traders in through traffic salt. The erection of this shed was not only necessary in view of the large business done and for the protection of the many thousands of bags consigned to us by traders; but, as a reference to the table will show, its construction resulted in a saving of Rs. 660 during the year, compared with 1896-97, on account of godown rent.

44. The following is the usual statement showing the financial results of the working of the Sambhar Lake from the beginning of the lease in 1870-71 down to the close of the past year:—

Financial results of lease of the Sambhar Lake.

Year.	Quantity of salt manufactured.	Total charges excluding treaty payments.	Sales up to and including 1894-95.		Credit balance.	1895-96.	
			Maunds of salt.	Realizations.		Maunds of salt.	Realizations.
	Mds.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
From beginning of lease to end of 1894-95 ...	8,34,12,240	42,47,474	7,35,75,721	2,40,48,627	1,98,01,153	30,51,588	7,74,985
1895-96 ...	51 29,304	2,36,009	...	...	...	6,64,186	1,68,677
1896-97 ...	30,89,846	2,21,234	...	...	...	...	...
1897-98 ...	18,31,629	1,58,331	...	...	...	...	...
Total ...	9,34,63,019	48,63,048	7,35,75,721	2,40,48,627	1,98,01,153	37,15,774	9,43,662

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Year.	Credit balance.	1896-97.		Credit balance.	1897-98.	
		Maunds of salt.	Realizations.		Maunds of salt.	Realizations.
	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
From beginning of lease to end of 1894-95 ...	2,05,76,138	11,81,879	3,00,060	2,08,76,198	4,76,108	1,22,192
1895-96 ...	—67,332	23,41,905	5,94,572	5,27,240	22,02,689	5,65,314
1896-97 ...	...	4,07,426	1,03,439	—1,17,795	12,86,840	3,30,263
1897-98 ...	...	...	...	...	1,37,803	35,367
Total ...	2,05,08,806	39,31,210	9,98,071	2,12,85,643	41,03,440	10,53,136

Year.	Credit balance.	Total sales.	Total receipts.	Total credit balance.	Treaty payment.	Net credit balance.
	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.
From beginning of lease to end of 1894-95 ...	2,09,98,390	7,82,85,296	2,52,45,864	2,09,98,390	1,56,29,892	53,68,498
1895-96 ...	10,92,554	52,08,780	13,28,563	10,92,554	3,96,293	6,96,261
1896-97 ...	2,12,468	16,94,266	4,33,702	2,12,468	4,03,901	—1,91,433
1897-98 ...	—1,22,964	1,37,803	35,367	—1,22,964	4,11,967	—5,34,931
Total ...	2,21,80,448	8,53,26,145	2,70,43,496	2,21,80,448	1,68,42,053	53,38,395

Year.	Free deliveries.	Excesses or deficits of stock.		Dryage allowance to salt agents.	Estimated balance of stock.
		Excesses.	Deficits.		
	Mds.	Mds.	Mds.	Mds.	Mds.
From beginning of lease to end of 1894-95 ...	5,85,202	25,52,146	70,07,920	39,796	46,172
1895-96 ...	25,820	2,37,356	83,341	...	48,719
1896-97 ...	18,500	83,251	14,722	...	14,45,609
1897-98 ...	1,000	2,965	530	...	16,95,261
Total ...	6,30,522	28,75,718	71,06,513	39,796	32,35,761

This running account now extends over 28 years. At the close of the year under review, the net credit balance amounted to Rs. 53,38,395, compared with Rs. 48,55,557 in 1896-97, an increase of Rs. 4,82,838. In addition to this, the stock balance of salt in hand at the close of the year amounted to maunds 32,35,761. Deducting from this stock a quantity of maunds 17,25,000 of salt, which would have to be delivered to the Darbars if the Sambhar Lake were given up, a balance remains of maunds 15,10,761, worth more than 3½ lakhs of rupees at the present selling rate of 4 annas a maund. If this sum be taken into account, the credit balance at the end of 28 years working amounts to more than 57 lakhs of rupees.

45. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the Didwana Salt Source during the past four years :—

REVIEW BY SECTIONS.
DIDWANA.
Receipts, charges, and net revenue.

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1894-95 ...	8,69,283	24,445	154	8,93,882	17,564	29,318	46,882	8,47,000
1895-96 ...	8,08,260	22,792	216	8,31,268	18,123	36,401	54,524	7,76,744
1896-97 ...	6,13,453	17,327	107	6,30,887	21,099	22,934	44,033	5,86,854
1897-98 ...	5,96,008	17,400	116	6,13,524	23,300	13,530	36,830	5,76,694

Excise duty on salt shows a decrease of Rs. 17,445 during the year under review, compared with 1896-97. The latter year was itself a poor one for trade. Adverse circumstances continued to affect sales at the Source, and full particulars with regard to these will be given in the next paragraph.

Decrease in receipts explained.

Realizations under sale price are slightly in excess during the past as compared with the previous year. Sales at Didwana comprise, (1) duty-paid salt, and (2) duty-free salt issued to the Jodhpur Darbar. The sale price of Didwana salt, one anna a maund, has been constant throughout. During the past year, there was a falling off in the quantity of duty-paid salt disposed of, but there was an increase in the issue of duty-free salt compared with 1896-97. Owing to this, the entire quantity of salt sold during the year under report was larger than in 1896-97, and this explains the apparent anomaly of a higher revenue under sale price, with a decrease under excise duty.

There are no through traffic collections in this Division, and miscellaneous receipts are of a petty nature.

The total expenditure incurred at the Source during the year was less than that of 1896-97 by Rs. 7,203.

Fixed charges show an increase of Rs. 2,201. This was owing partly to the Assistant Commissioner having received an annual increment to his pay, and partly to a Superintendent of the first grade having drawn pay in the Division during the whole of the past year, while he was posted to it for only eight months of 1896-97.

Increase in fixed

Under contingencies a decrease appears of Rs. 9,404 compared with 1896-97. Setting aside minor fluctuations, this difference comprises two items. There was a decrease of Rs. 5,705 in expenditure incurred on account of manufacture, the quantity of salt produced having been smaller than in 1896-97; and payments to the Bikanir Darbar on account of refund of half duty were less by Rs. 4,565, owing to a falling off in the quantity of salt booked to that State.

and decrease in contingent charges explained.

Compared with 1896-97, there was a decrease of Rs. 10,160 in the net revenue of the Division, owing to the falling off which occurred in the sales of duty-paid salt.

46. The following figures show the total quantities of salt sold at Didwana during the past four years :—

Details of sales.

	Full duty-paid.		Duty-free.		Total.
	Mds.		Mds.		Mds.
1894-95 ...	...	3,47,713	...	43,408	3,91,121
1895-96 ...	...	3,23,304	...	41,374	3,64,678
1896-97 ...	...	2,45,381	...	31,854	2,77,235
1897-98 ...	...	2,38,403	...	40,000	2,78,403

REVIEW BY SECTIONS.
DIDWANA.

The price of Sambhar salt stood at 8 annas a maund during the commencement of 1894-95, and sales at Didwana for that year were to some extent abnormally stimulated in consequence. Normal conditions obtained during 1895-96. Owing to extreme draught and great scarcity in the desert, the trade of 1896-97 fell off considerably, and the sales of the year under review were also influenced by adverse conditions.

Compared with 1896-97, the sales of duty-paid salt for the past year show a decrease of 6,978 maunds, and are less than those of 1895-96 by 84,901 maunds. The whole of the salt of this Source is removed on pack animals, trade routes run across desert country, and the trade is very sensitive to any causes affecting animal carriage. During the first three months of the year under review, the drought which resulted from the failure of the monsoon of 1896 was very severe, and there was a great scarcity of fodder and water on trade routes. The rains of 1897 were very favourable, and agricultural operations were so extensive that carriage was difficult to obtain during the season of the monsoon. The trade of the Source is generally most brisk immediately after the monsoon, when water and fodder are available everywhere. Owing to the very heavy monsoon of 1897, there was an outbreak of severe malarious fever just at this time over the country around the Source, and this caused a considerable falling off in trade during a period when it is usually good. When the effect of this cause had disappeared, the year was so far advanced that the Source could not recover itself, and the result was that less salt was excised than during 1896-97.

The issue of duty-free salt to the Jodhpur Darbar amounted to 40,000 maunds, compared with 31,854 maunds during 1896-97, or an increase of 8,146 maunds. This salt is consumed in the neighbourhood of Didwana, and as the monsoon of 1897 was good, an abundant harvest was secured, and issues of salt were large. The quantity sold during the past year represents the full quantity which is now taken by the Darbar from this Source. On all salt so delivered, the Department realizes one anna a maund as sale price, and Rs. 2-6-6 a maund Raj duty, or a total sum of Rs. 2-7-6 a maund. Monthly payments are made to the Darbar of all collections on account of Raj duty.

Distribution of fully
taxed salt.

47. Particulars in regard to the course of the trade of the Didwana division are as follows :—

The bookings of full duty-paid salt cleared from the Source during the past two years are shown below :—

	1896-97.	1897-98.	Increase or decrease.
	Mds.	Mds.	Mds.
To the Railway at Nawa at the Sambhar Lake	83,458	92,699	+9,241
To the Panjáb—			
Bhewani	1,35,436	1,19,651	—15,785
Hissar	1,529	369	—1,160
Bulsamand	135	...	—135
Sirsa	1,099	1,434	+335
Hansi	...	...	...
Patiala	69	810	+241
Total, Panjáb	1,38,268	1,21,764	—16,504
To Rájputána—			
Jaipur State	16,718	14,795	—1,923
Kishengarh State	33	43	+10
Kotah and Bundi States	1,984	4,894	+2,910
Bikanir State	6,241	4,083	—2,158
Total, Rájputána	24,976	23,815	—1,161
GRAND TOTAL	2,46,702	2,38,278	—8,424

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The quantity of salt sent to the railway during the year was larger than that so despatched in 1896-97 by 9,241 maunds, but was less than the bookings of 1895-96 by 20,403 maunds. The trade of the year under review would have been better had a sufficiency of carriage been available.

REVIEW BY SECTIONS.
DIDWANA.

The trade routes to Bhewani, Hissar, and Sirsa in the Panjáb are lengthy, and as they cross desert country, camels are exclusively used as a means of carriage. The trade with Sirsa was somewhat better than it was in 1896-97, but there was a falling off in the quantities despatched to Bhewani and Hissar. This was the result of the causes to which I have alluded in the preceding paragraph.

The trade with the Jaipur State continues to decline, and this is owing to Sambhar competing successfully with Didwana salt in that direction.

Bookings to the Kotah and Bundi States were larger. This is banjara-borne traffic, and the good monsoon of 1897 was favourable to this trade, as grass and water were available, and allowed the passage to and fro of the bullocks used by banjaras.

There was a further decline in clearances to the Bikanir State, but during the current year there has been a revival of this traffic.

Comparative bookings of salt issued duty free to the Jodhpur Darbar were as follows :—

Distribution of duty-free salt.

	1896-97.	1897-98.	Increase or decrease.
	Mds.	Mds.	Mds.
To Didwana	18,000	22,811	+4,811
„ Nagor	7,872	10,678	+2,806
„ Merta	2,838	4,098	+1,260
„ Parbatsar	2,310	1,783	—527
„ Marot	310	110	—200
„ Kuchaman	524	520	—4
Total	31,854	40,000	+8,146

The monsoon rains of 1897 were very favourable over the part of the Jodhpur State, which obtains supplies of salt from Didwana, and issues to the principal centres of Didwana, Nagor, and Merta were larger in consequence of an abundant harvest.

48. The following statement gives particulars in regard to manufacture and stock of salt at the Didwana Salt Source during the past four years :—

Stock and sale account.

Year.	Stock.		Sales.		Balance at close of the year.
	Balance at beginning of the year.	Extraction including excesses in heaps cleared.	Total.	Sales including deficits in heaps cleared.	
	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95	1,63,209	4,16,508	5,79,717	3,91,121	1,88,596
1895-96	1,88,596	6,13,820	8,02,416	3,64,678	4,37,738
1896-97	4,37,738	4,54,158	8,91,896	2,77,235	6,14,661
1897-98	6,14,661	2,07,450	8,22,111	2,78,403	5,43,708

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REVIEW BY SECTIONS.
DIDWANA.

Further details of the figures of the year under review are these :—

Stock balance on the 1st April 1897	...	...	Mds. 6,14,661
Add—			Mds.
Quantity manufactured during the year	...	1,94,137	
Excess found on heaps cleared during the year	...	13,313	2,07,450
Total	...	...	8,22,111
Deduct—			
Sales of salt—			
Excise duty paid	...	2,38,403	
Delivered free of duty to the Jodhpur Darbar	...	40,000	2,78,403
Balance of stock on 31st of March 1898	...	...	5,43,708

The balance of stock in hand was smaller than at the close of 1896-97, but was still large. There is little loss from storage in the dry climate of Didwana, but it appears to me that it would be as well to reduce this stock, and the smaller quantity of salt manufactured during the year under review indicates that steps are being taken to that end. Salt is made at Didwana in solar evaporation pans from brine of high specific gravity obtained from wells sunk in the bed of the Source. The conditions are such that there can never be a failure in manufacture, and salt can be produced in large quantities with facility. The outturn of the past year, maunds 1,94,137, was obtained from the works between the 1st of April and the 3rd of May 1897.

Rate paid for manufacture and storage.

The combined cost of manufacture and storage amounted to 5.51 pies a maund during the past year, compared with 5.34 pies during 1896-97. The cost of storage was less, having been 2.43 pies a maund compared with 2.85 pies during 1896-97, but the average rate paid for manufacture was 3.08 pies a maund against 2.49 pies in 1896-97. This was owing to a better class of salt having been produced during the year under report, for which a higher value was paid.

Result of clearance of heaps.

Five heaps of salt, manufactured during 1895-96 and 1896-97, were cleared by sale during the year. They were estimated to contain maunds 2,40,367; the actual outturn amounted to maunds 2,53,680, or an excess of maunds 13,313, equivalent to 6.58 per cent. This result is satisfactory. The manufacturers are paid for every maund of salt sold by the Department, and they received the value of the excesses found in the heaps cleared.

PACHBADRA.
Receipts, charges, and net revenue.

49. The gross realizations, the fixed and contingent charges, and the net revenue of the Pachbadra Salt Source (including the Luni salt tract), will be found in the table below, which gives statistics for the past four years :—

Year.	Gross realizations.				Charges.			Net revenue.
	Excise duty on salt.	Sale price.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1894-95 ...	17,43,295	78,733	8,381	18,30,409	47,286	1,17,125	1,64,411	16,65,998
1895-96 ...	11,27,354	55,980	5,768	11,89,102	45,605	66,548	1,12,153	10,76,949
1896-97 ...	12,59,579	60,291	6,740	13,26,610	44,296	69,277	1,13,573	12,13,037
1897-98 ...	10,62,067	55,765	5,749	11,23,581	44,201	56,275	1,00,476	10,23,105

Decrease in receipts explained.

Owing to a failure of stocks at the Sambhar Lake, the price of Sambhar salt during the opening months of 1894-95 stood at eight annas a maund, and as this resulted in a special demand for Pachbadra salt, the revenue of the Source for that

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1897-98.

year was abnormally large. During the past three years there has been no special stimulus to the traffic, and sales have been in accordance with ordinary conditions of trade.

REVIEW BY SECTIONS.
PACHBADRA.

The revenue of the past year fell below that of 1896-97 by Rs. 2,03,029, and was less than that of 1895-96 by Rs. 65,521. Sales comprise issues, (1) of duty-paid salt, and (2) of duty-free salt (on which, however, the sale price is realized) to the Jodhpur Darbar. The following figures show sales of the past two years in a comparative form :—

			1896-97. Mds.	1897-98. Mds.	Difference. Mds.
Duty-paid salt	...	...	5,03,832	4,24,827	—79,005
Duty-free salt	...	...	1,39,270	1,70,000	+ 30,730
Total	...	...	6,43,102	5,94,827	—48,275

It will be noticed that the decrease in the revenue of the current year was due to a falling off in the sales of duty-paid salt, and the reasons for the decline in the trade will be dealt with in the paragraphs which follow.

The total expenditure of the Division amounted to Rs. 1,00,476, compared with Rs. 1,13,573 during 1896-97, or a decrease of Rs. 13,097.

Decrease in fixed and in contingent charges explained.

The figures under fixed charges call for no remark, as the difference between the charges of the past two years is very small.

Under contingencies a decrease of Rs. 13,002 is apparent, and this was owing to a smaller quantity of salt having been purchased during the year.

The net revenue of the Source decreased from Rs. 12,13,037 during 1896-97 to Rs. 10,23,105 during the year under report, a difference of Rs. 1,89,932. This was due to a falling off in the sales of duty-paid salt.

50. The following statement shows in a detailed form the total quantities of salt which were cleared from the Pachbadra Salt Source during the past four years :—

Detail of sales of salt, duty-paid, duty-free, and free of all charges.

Year.	Duty-paid.				Duty-free.			Grand total of issues.
	Rail-borne.		Road traffic.	Total duty-paid salt.	Issued on realization of price, but free of duty.	Issued free of both price and duty.	Total duty-free salt.	
	Through traffic.	Ordinary trade.						
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95 ...	5,65,752	6,468	1,68,900	7,41,110	1,46,786	10,694	1,57,480	8,98,590
1895-96 ...	3,51,295	3,473	94,176	4,48,944	1,35,107	10,306	1,45,413	5,94,357
1896-97 ...	4,11,375	1,360	94,467	5,07,202	1,60,551	12,000	1,72,551	6,79,753
1897-98 ...	3,49,474	210	76,323	4,26,007	1,61,095	11,000	1,72,095	5,98,102

As I have explained in the preceding paragraph, the trade of 1894-95 in duty-paid salt was abnormally stimulated by the high price of Sambhar salt during the opening months of that year. Compared with 1895-96 and 1896-97, the trade of the year under review fell off by maunds 22,937 and maunds 81,195, respectively. Compared with 1896-97, the trade of the year fell off under all heads: maunds 61,901 under through traffic; maunds 1,150 under rail-borne ordinary trade; and maunds 18,144 under road traffic. Full particulars in regard to these fluctuations of trade will be found in the succeeding paragraph.

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REVIEW BY SECTIONS. PACHBADRA. Territorial ar as.

The following figures show the territorial distribution of the trade in duty-paid salt during the past two years :—

	1896-97.	1897-98.	Difference.
	Mds.	Mds.	Mds.
Rájputána	1,37,556	1,14,570	—22,986
Central India	2,28,730	1,77,631	—51,099
Central Provinces	1,30,846	1,20,851	—9,995
North-Western Provinces and Oudh	10,070	12,955	+ 2,885
Total	5,07,202	4,26,007	--81,195

The principal areas of consumption are, Rájputána, Central India, and the Central Provinces. The trade of the year fell off in all of these. There was an increase in bookings to the North-Western Provinces and Oudh. Pachbadra salt is consumed in Bundelkhand, and during the year, there was some trade with marts to the eastward.

The salt issued on realization of price, but free of duty, was all delivered to the Jodhpur Darbar for consumption in the Marwar State. There was but little difference between the clearances of the past year. The Department realizes a sum of Rs. 2-8-0 a maund on this salt, one and-a-half annas on account of the departmental sale price, and Rs. 2-6-6 Raj duty. All collections on this latter account are paid to the Darbar monthly. Under existing arrangements made by the Darbar, issues of this salt are in accordance with demand in the State, regulated by consumption, and there are no accumulations of stocks.

Of the quantity of 11,000 maunds of salt issued free of all charges, 10,000 maunds were delivered to the Marwar Darbar and 1,000 maunds to the Meywar Darbar. These deliveries were in accordance with the provisions of the salt agreements with the two States.

Distribution of rail-borne through traffic.

51. The course of the rail-borne through traffic trade of the Pachbadra Salt Source will be found, classified by railways, in the table below :—

Lines of Railway.	1894-95.	1895-96.	1896-97.	1897-98.
	Mds.	Mds.	Mds.	Mds.
Jodhpur-Bikaner Railway	1,890	3,243	3,610	3,828
Bombay, Baroda, and Central India Railway, including Rájputána-Malwa Railway.	2,26,650	1,63,625	2,26,570	1,87,092
Indian Midland Railway	1,55,350	1,70,440	1,69,165	1,42,939
Great Indian Peninsula Railway	9,450	13,085	11,840	10,450
Bengal and North-Western Railway	787	370	...	4,545
East Indian Railway	1,00,800	532	...	620
North-Western Railway	9,608	...	190	...
Rohilkhand and Kumaun Railway	21,775	...	...	...
Oudh and Rohilkhand Railway	39,442	...	...	...
Total	5,65,752	3,51,295	4,11,375	3,49,474

As I have already mentioned, the trade of the year 1894-95 was abnormally large, and it therefore need not be passed in review.

Jodhpur-Bikaner Railway.—The trade of this line for the three years prior to 1897-98 was with the city of Bikaner exclusively. During the past year the bookings to Bikaner, maunds 3,610, were the same as in 1896-97. The increase resulted from a despatch of 218 maunds consigned to Samdari,

a station not far from Pachbadra, evidently to meet a demand from Banjaras.

REVIEW BY SECTIONS.
PACHBADRA.

Bombay, Baroda, and Central India Railway.—The traffic over this railway is confined to the amalgamated Rájputána-Malwa Railway, from above Erinpura road, *viâ* Ajmere to Indore, including the Chitor-Udaipur line. The trade of the past year, though greater than that of 1895-96, was less than that of 1896-97 by 39,478 maunds. The trade with Neemuch, Beawar, and the Chitor-Udaipur line fell off considerably, owing to the competition of cheaper Sambhar salt. On the other hand, the traffic with Indore increased somewhat, indicating a slight advance of Pachbadra salt in the heart of Central India.

Indian Midland Railway.—Compared with 1896-97, there was a decrease of maunds 26,226 in the bookings to this railway during the year under review. The falling off occurred all along the line, and resulted from the competition of Sambhar and Baragara salts. Consignments to the Guna-Bina branch decreased considerably, and it was to stations on this section that bookings of Sambhar salt increased largely.

Great Indian Peninsula Railway.—The trade with this line was steady. Salt was booked to four stations only—Gadarwara, Piparia, Semri, and Sohagpur. This trade is not likely to increase as the distances are great.

Bengal and North-Western Railway.—The bookings indicate a new trade with the country trans-Ghagra. Salt was sent to Gonda and Basti and three other small stations. It is not clear yet whether this trade will develope.

East Indian Railway.—Trial consignments were despatched during the year to the stations of Mirzapur, Chunar, and Zamania.

It will have been noticed that the decrease in the through traffic trade of the Source occurred on the Rájputána-Malwa and Indian Midland Railways, owing to the competition of cheaper salt from Sambhar and Kharagora. The trade has recovered itself somewhat during the current year. I hope that it will do so entirely, as the Pachbadra Salt Source is of great value in connection with the salt supply of Northern India. The salt is of very superior quality, and a good stock of it is always available.

The following statement shows the course of the rail-borne ordinary trade of the Division for the past four years :—

Distribution of rail-borne
ordinary traffic.

Lines of railway.	1894-95.	1895-96.	1896-97.	1897-98.
	Mds.	Mds.	Mds.	Mds.
Jodhpur-Bikaner Railway ...	315	2,065	790	210
Rájputána-Malwa Railway ...	2,993	1,408	570	...
Indian Midland Railway ...	2,520	...	...	...
Great Indian Peninsula Railway ...	630	...	...	...
Total ...	6,458	3,473	1,360	210

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REVIEW BY SECTIONS. PACHBADRA.

This branch of trade is gradually dying out. For a payment of three pies a maund, the Department despatches salt under the through traffic system as expeditiously and more cheaply than mercantile agency. The one despatch of 210 maunds cleared during the past year was sent to the station of Marwar-Pali to a Banjara, who thus saved the time which would have been taken in travelling with bullocks to Pachbadra and back, a distance of about 140 miles.

Destination of salt removed by road.

The next statement shows the quantities of salt removed by road from the Source during the past four years :—

Areas.				1894-95.	1895-96.	1896-97.	1897-98.
				Mds.	Mds.	Mds.	Mds.
Central Provinces	...	...	...	1,42,759	61,791	63,879	61,061
Bhopal State	...	...	...	20,712	23,436	23,842	13,079
Meywar	„	...	...	5,255	8,869	6,232	2,183
Marwar	„	...	...	125	...	...	...
Serohi	„	...	...	49	80	514	...
Total				1,68,900	94,176	94,467	76,323

The whole of this salt was removed by Banjara carriers, who use only pack bullocks as a means of carriage.

It has often been remarked in previous annual reports that the facilities afforded by railways were likely to result in a decline in the Banjara trade. The railway now carries salt to areas of consumption in a fraction of the time occupied by slow moving droves of Banjara bullocks, and as it is but little handled, it is landed in better condition. The clearances of the past year show a further decline in this trade, and it is probable that a greater decrease will occur in the future. To some extent, Banjaras are adapting themselves to changed conditions, as instead of visiting the Source and buying salt at first hand, they purchase the supplies they require from through traffic merchants at points on the railway nearest to the areas over which they desire to distribute their goods.

The bookings of Banjara traffic are not to be depended upon entirely, and it is not practicable to make them more accurate. A banjara is a wanderer; he sells his salt wherever he can find a profitable market for it; and he consequently books his consignment to the furthest point he thinks he is likely to travel if he cannot effect sales on the way. It is for this reason that a large proportion of this trade is generally booked to the Central Provinces. Some of the salt may reach its nominal destination, but I believe that the greater part of it is disposed of in Meywar and the wild hilly country to the southward of that State.

Miscellaneous receipts and charges on through traffic salt.

52. The following statement shows the receipts and expenditure during the year under report in connection with the

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charge of three pies a maund on all salt sold under the through traffic system at the Pachbadra source :—

REVIEW BY SECTIONS.
PACHBADRA.

Receipts.			Expenditure.		
Particulars.	Amount.	Total.	Particulars.	Amount.	Total.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Miscellaneous charges on 3,47,764 Mds. of salt at three pies per Md.	5,433 12 6	5,433 12 6	Cost of cutting, loading, &c. of through traffic salt 3,32,144 Mds. at Rs. 3 per cent.	9,964 5 1	9,964 5 1
Debit balance ...	...	6,517 10 9	Pay of marker ...	82 8 0	
			Ochre ..	2 12 4	
			Oil for cleaning machines, sealing wagons, &c.	10 2 8	
			Security tickets ...	25 0 0	
			Twine ...	2 0 0	
			Stool for tarpaulins.	1 5 0	
			Repairing weighing machines.	2 5 10	
			Earthen pots ...	1 7 0	
			Stencil plates ...	3 0 3	
			Marking ink, &c.,	25 0 7	
			Dusters, &c. ...	1 13 3	
			Shelter for filling salt.	4 4 3	
			Cost of 12 tarpaulins.	352 4 0	
			Sealing wax ...	12 5 0	
			Cleaning godown	1 0 0	
			Cost of construction of godown for traders' bags.	1,459 14 0	1,987 2 2
Total ...	...	11,951 7 3	Total ...	...	11,951 7 3

The charge is made to meet the cost of filling the salt into bags, conveying it from the salt pits to the railway, and loading it into wagons. During the past year, tarpaulins were purchased for the protection from rain of bags filled with salt and awaiting removal by railway, and a godown was constructed for the storage of bags received from through traffic traders. The expenditure of the year (Rs. 11,951) exceeds the receipts (Rs. 5,434) by Rs. 6,517. Against this loss, there is the large credit balance of Rs. 1,04,055 under this head of revenue in the Sambhar Division.

53. The following statement shows the stock balances and the quantities of salt manufactured at the Pachbadra Salt Source during the past four years :—

Stock, manufacture, and issues.

Year.	Balance of stock at the beginning of the year.	Quantity stored during the year adding excesses and deducting deficits discovered at the time of clearance.	Total.	Quantity sold and delivered free during the year.			Balance of stock at the close of the year.
				Quantity sold.	Issued free of both price and duty.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1894-95 ...	—64,838	11,09,214	10,44,376	8,39,818	11,000	8,50,818	1,93,558
1895-96 ...	1,93,558	7,10,185	9,03,743	5,97,114	11,000	6,08,114	2,95,629
1896-97 ...	2,95,629	7,22,765	10,18,394	6,43,102	11,000	6,54,102	3,64,292
1897-98 ...	3,64,292	4,96,718	8,61,010	5,94,827	11,000	6,05,827	2,55,183

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REVIEW BY SECTIONS. PACHBADRA.

The additions to stock comprise, (1) the quantity of salt manufactured and stored during the year, and (2) excesses discovered in heaps cleared by trade. The figures of the past year are below those of the three previous yearly periods, and the balance of stock in hand appears small. But it is sufficient for the needs of the Source, salt is always obtainable from the pits, and fresh salt is of more value in the markets than that which has been kept in store in open heaps and exposed to the vicissitudes of the weather. The supply at this Source is so certain that our object is to keep as small a stock as the demand will allow in order to issue salt in as fresh a state as practicable.

Results of clearance of
heaps.

The result of clearances of heaps of salt sold during the year was as follows :—

					Maunds.
Quantity as estimated	...	...	...	...	5,18,786
Actual outturn	...	...	...	...	5,69,515
Paid for at time of estimation, being 25 per cent. less than estimate	...	...	...	...	4,15,029
Balance paid for on clearance	...	...	...	...	1,54,486
Total quantity					5,69,515

Quantities of salt when first manufactured are estimated by cubical measurement of heaps put up, and final payments for excesses discovered are made as soon as these are cleared by trade. In this manner the manufacturers receive payment for every maund of salt disposed of by the Department. The following figures show the sums paid to these men during the past four years for salt produced by them :—

					Rs.
1894-95	...	...	...	...	81,245
1895-96	...	...	...	...	44,386
1896-97	...	...	...	...	44,870
1897-98	...	...	...	...	30,977

Payments vary with trade demands. The demand during 1894-95 was abnormal in consequence of the high price of Sambhar salt. The figures of the past year are lower than those of 1896-97 and 1895-96, owing to a smaller quantity of salt having been kept in stock. This, though it resulted in smaller payments, will eventually benefit manufacturers, as by issuing salt in as fresh a state as possible, we are endeavouring to keep up the trade of the Source by meeting the wishes of consumers, and every effort to this end is in the interests of manufacturers. They receive a fixed price of one anna a maund for the salt they supply, and their profits depend entirely upon the state of the trade.

The manufacture of salt at Pachbadra is not affected by climatic changes in the same way as at the Sambhar Lake, but a certain quantity of rain well distributed is needed for the renovation of the brine springs and the dilution of the concentrated brine in the salt pits. The fall of the past year occurred as follows :—

					Inches.
April 1897	...	...	...	...	0.5
June "	...	...	...	...	0.2
July "	...	...	...	...	7.99
August "	...	...	...	...	2.82
September "	...	...	...	...	1.87
October "	...	...	...	...	0.35
February 1898	...	...	...	...	0.26
Total					13.86

The heat at the beginning of the year was intense. The highest temperatures in the shade recorded were 114° in April, 116° in May, and 122° in June 1897. Down to the 20th July 1897 there was practically no rain. A fall of 4.27 inches then

occurred, and by the end of that month the monsoon was practically over in the desert country in which the Source is situate. Only light showers fell during August and September 1897, and much of the benefit of the fall of July was lost owing to the evaporation which occurred in consequence of the heat of those months. For these reasons, while salt formed in large quantities in the pits, it was small in grain owing to its being precipitated too rapidly.

There was no difficulty in obtaining all the salt which was required for issue. For the reasons which I have given, it was somewhat small in grain, but it was white, lustrous and clean, and the trade was quite satisfied with its quality. Great attention continued to be paid to the production of good salt by inducing manufacturers to clean and set their pits properly, and Pachbadra salt is now of high quality. It would be in large demand, and would occupy a much stronger position in the market than it does at present, if the Source were not so distant from areas of consumption.

The salt pits of the source were carefully examined during the past year, and it was found that 153 had fallen into a state of entire disrepair. They have been accordingly struck out of our register of working pits, until the owners are prepared to put them in order.

There are now 265 salt pits on our register as being in working condition. During the past year salt was extracted from 50 of these and the outturn, as estimated by the cubical measurement of heaps, amounted to about $3\frac{1}{2}$ lakhs of maunds. Adding $1\frac{1}{2}$ lakhs of maunds to this quantity, as the sum of the probable excesses which will be found on clearance of the heaps of salt, the total outturn may be taken at 5 lakhs of maunds, giving an average yield of 10,000 maunds from each pit.

Our reserve supply of salt lay in 215 pits and these are estimated to contain at least 15 lakhs of maunds. Adding the stock balance of $2\frac{1}{2}$ lakhs of maunds to this quantity, we had, when the past year closed, a total stock of not less than $17\frac{1}{2}$ lakhs of maunds available at the Source; a quantity large enough to meet any demand likely to arise.

54. The Luni salt tract forms part of the Pachbadra Division. There was no change in the strength of the establishment posted on the Luni river, and the important deposits of salt which form in the Luni and the channels of its delta were efficiently guarded during the year. The crops of the country at the head of the Runn of Cutch were abundant, the people were prosperous, and only two persons had to be arrested during the year for attempting to remove spontaneous salt.

Free salt was issued as usual to the inhabitants of 39 villages of the Luni delta. Maunds 6,074-22 were issued to 40,497 persons at the rate of six seers each. The salt was of good quality, and was obtained from the large spontaneous deposits in the channels of the delta of the river.

55. In the beginning of the year under review, I submitted proposals to Government for the final abandonment of the Falodi Salt Source and the removal of the establishment posted there. I proposed to make over the stock of salt in store at Falodi to the Jodhpur Darbar on the following terms;

- (1) The stock of salt as shown in the books of this Department to be taken over by the Durbar and guarded by Raj officials.

REVIEW BY SECTIONS.
PACHBADRA.

Condition of pits. Character of salt and future prospects.

Establishment in the Luni Salt Tract.

Free salt to inhabitants of the Luni Salt Tract.

FALODI.
Closure of Falodi Salt Source.

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REVIEW BY SECTIONS. FALODI.

- (2) Sales from this stock to be effected through the agency of the Darbar, and all salt so sold to be debited against the quantity of duty-free salt deliverable under Article XII of the Jodhpur Treaty.
- (3) The cost price of salt thus sold to be paid to this Department at the rate of one and-a-half annas a British maund.
- (4) Accounts of sales to be furnished six-monthly by the Darbar, and the necessary adjustment in connection with the payment to this Department of the price of salt sold, to be made six-monthly at either the Sambhar, Pachbadra, or Didwana Treasury.
- (5) Should excesses over the registered stock occur in any of the heaps of salt now existing, the cost price of the salt composing such excesses to be paid to this Department, at the rate of one and-a-half annas a British maund, and the manufacturers to be paid by the Darbar, on account furnished by this Department, the value to them of such excess salt at the rate of one anna and three pies a British maund, this Department being debited with such payments to manufacturers.

The Government of India sanctioned these proposals in Finance and Commerce Department letter No. 3085S.R., dated 16th of July 1897, and the Darbar having acceded to the terms, the salt in stock at Falodi was delivered to an authorized Raj official and the establishment was withdrawn from the Source, with effect from the 1st October 1897.

Stocks and issues.

Statistical information for the first six months of the year, during which the salt at the Source remained in the charge of this Department is submitted below.

<i>Stock Account.</i>				Mds.
Balance of stock on 1st April 1897	...	...	...	90,336
Sales during the six months	...	...	...	3,635
Balance of stock on 30th September 1897	...	...	...	86,701
<i>Receipts and charges.</i>				Rs.
Receipts—				
Sale price of 3,635 maunds of salt at 3 annas a maund	...	...	...	682
Miscellaneous items of revenue	...	...	...	16
Total, receipts				698
Charges—				
Salaries of Establishment]	...	...	...	777
Contingent expenditure	...	...	...	238
Total, charges				1,015
Loss on transaction of the half year				Rs. 317

The quantity of salt made over to the Darbar on the 1st of October 1897 was maunds 86,701, the balance which I have shown was in hand when departmental transactions closed on the 30th of September 1897.

The Darbar have informed me that the sales effected by the Raj officials during the half year which ended on the 31st of March 1898, amounted to maunds 4,284, leaving a balance of maunds 82,417 of registered stock in hand. The value, Rupees 401-10-0, of the salt sold by the Darbar, at the rate of one and-a-half annas a British maund, was duly paid into the Pachbadra Treasury during May 1898.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1897-98.

The entire sales of the year by this Department and by the Darbar amounted to only 7,919 maunds, compared with 15,000 maunds during 1896-97 and 10,591 maunds during 1895-96. I believe that the decrease is owing to the competition of Pachbadra salt, a quality superior to the produce of Falodi, which issues duty-free to the Darbar for consumption in the State.

REVIEW BY SECTIONS.

FALODI.

56. In Article XI of the Salt Agreement with the Marwar Darbar, it is provided that in the event of the total realizations from the sale of salt at the salt sources of Didwana, Pachbadra, and Falodi exceeding in any year the total charges properly debitable against them, one-half of the excess shall be paid to the Darbar. I therefore place the following summary on record, which shows the financial results during the year under report of the lease of the sources I have named :—

RAJPUTANA SALT SOURCE.

Summary of results for the year of lease of the Rájputána Salt sources.

Receipts.						Rs.
By sale of maunds 2,78,403 of salt at	Didwana	...	...	...	...	17,400
Ditto " 5,94,827 ditto	Pachbadra	...	...	...	...	55,765
Ditto " 8,635 ditto	Falodi	...	...	...	...	682
Total " 8,76,865	...	...	...	...	...	73,847
Charges.						
To fixed and contingent charges	Didwana	...	...	...	...	36,830
excluding treaty payments.	Pachbadra	...	...	...	...	1,00,476
	Falodi	...	...	...	...	1,015
Liabilities under Article VI of the Agreement	...	...	...	...	...	3,76,000
Ditto ditto X	ditto	...	...	...	...	1,25,000
Total	...	...	...	...	...	6,39,321
Net debitable balance	...	...	...	...	...	5,65,474

The expenditure debitable to the sources exceeded the total realizations by Rs. 5,65,474.

57. The following is the usual statement for all of the Salt sources in Rájputána, the expenditure reckoned against selling price, under the system laid down in Resolution No. 326, dated the 17th of January 1882 of the Department of Finance and Commerce, and the total realizations from the 1st of April 1882 to the 31st of March 1898 :—

Mode of reckoning, selling price explained.

1	2	3	4	5	6	7	8	9	10	11
Name of Source.	Manufacture, storage, and supervision.	Rent of sources and royalty on sales.	Despatching charges on through traffic and agency salt and commission to salt agents.	Total.	Quantity of salt produced, less ascertained wastage and free issues to Darbars.	Average cost per maund of saleable stock as per column 6.	Total quantity sold.	Total price realized including miscellaneous charges.	Average price realized.	Profit or loss per maund.
	Rs.	Rs.	Rs.	Rs.	Maunds.	Rs. a p.	Maunds.	Rs.	Rs. a p.	Rs. a p.
Sambhar ...	31,82,945	91,30,400	4,55,273	1,27,68,618	6,38,66,359	0 3 2-39	6,06,30,598	1,56,40,071	0 4 1-53	+ 0 0 11-14
Didwana ...	1,84,172	9,07,751	...	10,91,923	68,18,137	0 2 7-68	60,74,429	6,27,819	0 1 7-84	- 0 0 11-84
Pachbadra ...	6,63,230	12,31,178	1,06,407	20,00,815	98,51,831	0 3 2-99	95,96,448	11,13,882	0 1 10-29	- 0 1 4-70
Falodi ...	22,497	47,235	...	69,732	4,01,330	0 2 9-36	3,14,629	44,841	0 2 3-36	- 0 0 6
Luni ...	...	12,000	...	12,000	3,645	7 4 8-61	1,645	359	0 3 5-90	- 7 1 2-71
Total, Marwar,	8,69,899	21,98,164	1,06,407	31,74,470	1,68,72,743	0 3 0-12	1,59,87,151	17,86,901	0 1 9-46	0 1 2-66
Total	40,52,844	1,13,28,564	5,61,680	1,59,43,088	8,07,89,102	0 3 1-91	7,66,17,749	1,74,26,972	0 3 7-67	+ 0 0 5-76

Note.—The figures in column 3 represent—

- (1) In the case of Sambhar, the total treaty payments for the first eight years at the rate of Rs. 5,50,000 per annum plus the amount of royalty actually paid, and the amount for each of the remaining eight years of the rateable share calculated on sales of the fixed sum of Rs. 5,00,000 now chargeable against the selling price for the whole of the Rájputána sources under the orders of Government conveyed in letter No. 5441, dated 22nd November 1890.
- (2) In the cases of Didwana and Pachbadra, the rateable share for the first eight years calculated on sales of the sum of Rs. 1,70,000 chargeable against selling price under the orders of Government conveyed in letter No. 2051, dated 9th July 1884, and rateable shares for the remaining eight years of the fixed sum of Rs. 5,00,000 above referred to.
- (3) In the case of Falodi and Luni, the rents Rs. 6,000 fixed by the Jodhpur Salt Agreement for the first eight years, and in the case of Falodi, for the remaining eight years, the rateable share of the sum of Rs. 5,00,000. No sales are now made from the Luni.

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REVIEW BY SECTIONS. RAJPUTANA SALT SOURCES.

For the period of sixteen years to which the table relates, the average cost of salt produced at the Sambhar Lake, after allowing for all charges, amounted to three annas 2·39 pies a maund, it was sold at an average price of four annas 1·53 pies a maund, and a profit accrued of 11·14 pies a maund.

At the other salt sources combined, the average cost of the salt produced was three annas and ·12 of a pie a maund, the average rate of sale was one anna and 9·46 pies a maund, and a loss occurred of one anna and 2·66 pies a maund.

Taking all of the salt sources together, maunds 8,07,39,102 of salt were produced during the sixteen years at an average cost of three annas 1·91 pies a maund, maunds 7,66,17,749 were sold at an average price of three annas 7·67 pies a maund, and a profit was realized of 5·76 pies a maund.

The net profit for the entire period amounts to Rs. 14,83,884, or Rs. 92,742 per annum.

Expenditure to be re-
couped from price and
the total price realized.

58. Finally, the next statement shows, for all of the Rájputána salt sources, the total expenditure which must be recouped from selling price, and the total realizations on account of sale price, from 1870-71 (the year in which the Sambhar Lake was leased) to the close of 1897-98. The treaty and royalty payments included in the total charges shown in the third column of the statement, have been calculated in the manner indicated by the notes at the foot of the table in the preceding paragraph:—

Year.	Opening stock.	Total charges.	Total realizations.	Stock at close of the year.	Value of stock at the average selling rate from 1st April 1870 to close of the year.	Excess of realizations over charges.	Profit or loss.
1	2	3	4	5	6	7	8
	Maunds.	Rs.	Rs.	Maunds.	Rs.	Rs.	Rs.
1870-71 ...	19,73,044	5,92,287	7,78,682	31,70,367	10,81,479	+ 1,86,395	+21,67,874
1871-72 ...	31,70,367	11,80,747	14,37,738	32,05,272	19,40,358	+ 2,56,991	+21,97,349
1872-73 ...	32,05,272	17,71,801	23,20,122	34,88,935	21,64,576	+ 5,48,321	+27,42,897
1873-74 ...	34,88,935	23,72,631	30,83,191	42,82,742	27,27,348	+ 7,10,560	+34,37,908
1874-75 ...	42,82,742	29,89,790	37,84,376	50,57,097	32,38,386	+ 1,04,586	+40,32,972
1875-76 ...	50,57,097	35,91,405	47,13,995	56,52,887	35,53,664	+11,22,590	+46,76,254
1876-77 ...	56,52,887	42,10,708	55,86,651	38,84,187	23,43,055	+13,75,943	+37,18,998
1877-78 ...	38,84,187	51,80,222	69,57,295	72,38,211	41,87,173	+17,77,073	+59,64,246
1878-79 ...	72,38,211	62,92,871	82,78,191	88,82,308	48,89,433	+19,85,820	+68,75,253
1879-80 ...	88,82,308	73,31,252	95,15,317	56,51,885	28,02,393	+21,84,066	+49,86,458
1880-81 ...	56,51,885	83,99,820	1,07,43,389	56,65,779	26,39,309	+23,43,569	+49,82,578
1881-82 ...	56,65,779	97,81,906	1,21,38,603	46,43,714	20,31,383	+23,56,697	+43,88,080
1882-83 ...	46,43,714	1,10,65,262	1,35,48,737	56,22,995	23,57,558	+24,83,475	+48,41,033
1883-84 ...	56,22,995	1,24,36,516	1,49,33,277	88,11,927	35,78,927	+24,96,761	+60,75,688
1884-85 ...	88,11,927	1,35,74,147	1,59,58,268	36,70,276	13,98,719	+23,84,121	+37,82,840
1885-86 ...	36,70,276	1,44,82,167	1,65,43,996	29,54,661	10,90,147	+20,61,829	+31,51,976
1886-87 ...	29,54,661	1,57,99,028	1,77,52,305	56,55,901	20,19,628	+19,53,277	+39,72,905
1887-88 ...	56,55,901	1,70,30,233	1,87,99,469	59,18,395	20,43,388	+17,69,236	+38,12,624
1888-89 ...	59,18,395	1,83,23,291	1,98,86,690	87,52,226	29,43,392	+15,63,399	+45,06,791
1889-90 ...	87,52,226	1,95,42,362	2,09,80,918	67,84,343	22,23,992	+14,38,556	+36,62,548
1890-91 ...	67,84,343	2,03,53,097	2,20,75,111	83,55,161	26,65,363	+17,22,014	+43,87,897
1891-92 ...	83,55,161	2,11,37,365	2,29,61,788	73,89,554	22,84,219	+18,24,423	+41,08,642
1892-93 ...	73,89,554	2,17,73,047	2,39,37,604	13,97,453	4,17,562	+21,64,457	+25,82,019
1893-94 ...	13,97,453	2,25,35,798	2,50,74,837	20,86,313	6,18,254	+25,39,039	+31,57,293
1894-95 ...	20,86,313	2,34,14,356	2,63,18,324	53,74,828	15,73,535	+29,03,568	+44,77,503
1895-96 ...	53,74,828	2,42,23,827	2,78,48,268	71,46,637	20,66,669	+31,24,441	+51,01,010
1896-97 ...	71,46,637	2,50,15,291	2,84,33,158	65,98,927	18,85,108	+34,17,867	+53,02,975
1897-98 ...	65,98,927	2,57,24,994	2,95,65,575	41,21,353	11,66,858	+38,40,581	+50,07,439

The receipts for the entire period of twenty eight years amount to Rs. 2,95,65,575, the expenditure to Rs. 2,57,24,994, and a profit is left of Rs. 38,40,581. Adding to this the money value Rs. 11,66,858, of maunds 41,21,353 of salt in stock at the close of

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1897-98.

the past year at the average selling price of the past twenty eight years, the gain in money and stock amounts to Rs. 50,07,439. But if the lease of the Sambhar Lake were terminated, 17½ lakhs of maunds of Sambhar salt, which were received when the Lake was leased, would have to be returned to the Darbars. Deducting the present money value of this quantity of salt (Rs. 4,31,250 at four annas a maund), the net profit at the close of the year under report amounted to Rs. 45,76,189.

REVIEW BY SECTIONS
RAJPUTANA SALT
SOURCES.

59. The Internal Branch of the Department extends over the Panjáb, the North-Western Provinces and Oudh, the Patna and Bhagalpur Divisions of the Province of Bengal, the district of Ajmere-Merwara in Rájputana, and the city of Calcutta and its environs. The following statement shows the gross realizations, the fixed and contingent charges, and the net revenue of the branch for the past four years :—

INTERNAL BRANCH.
Gross realizations, charges,
and net revenue.

Year.	Gross realizations.					Charges.			Net revenue.
	Excise duty on salt.	License fees.	Fees realized on clearance of sitta.	Miscellaneous.	Total.	Fixed.	Contingent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1894-95	1,37,832	62,073	4,926	590	2,05,421	1,23,008	31,660	1,60,758	+44,663
1895-96	1,80,064	71,724	5,658	363	2,57,809	1,34,477	33,231	1,67,708	+90,101
1896-97	1,81,629	64,314	4,573	437	2,50,953	1,30,244	35,467	1,65,711	+85,242
1 897-98	1,78,803	57,079	4,266	189	2,40,337	1,29,377	37,698	1,67,075	+73,262

The gross realizations of the past year exceed those of 1894-95 by Rs. 34,916, but are less than those of 1895-96 and 1896-97 by Rs. 17,472 and Rs. 10,616, respectively. Compared with 1896-97, the revenue of the year under review shows a decrease of Rs. 2,826 under excise duty on salt, of Rs. 7,235 under license fees, and of Rs. 307 under the head of fees realized on clearance of sitta (impure salt). Full explanations in regard to these fluctuations will be given in succeeding paragraphs. There was a decrease also under miscellaneous collections, but the revenue under this head is so small that remarks do not seem to be called for.

Decrease in receipts.

Fluctuations in the total charges of the branch were not large during the past four years. Compared with 1896-97, there was a small increase of Rs. 1,364, which may be explained as follows :—

Under fixed charges there is a decrease of Rs. 867, owing to a smaller amount having been paid during the year on account of exchange compensation allowance. And contingent expenditure was larger by Rs. 2,231, owing to payments made to the subordinate establishment as compensation for dearness of food grain, and to heavier expenditure in connection with the travelling allowance of officers.

Decrease in fixed and increase in contingent charges explained.

The net revenue of the branch decreased from Rs. 85,242 during 1896-97 to Rs. 73,262 during the year under review, a difference of Rs. 11,980, due to a falling off in the revenue and to a slight increase in expenditure.

60. The following statement shows the licenses issued for the manufacture of saline substances, and the fees realized, in the Internal Branch during the past four years. With a view to the protection of the salt revenue, the Department

Issues of licenses.

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REVIEW BY SECTIONS, supervises the manufacture of all of the substances named in
INTERNAL BRANCH. the table:—

Year.	Saltpetre refineries.		Crude salt-petre.		Khari.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1894-95 ...	569	28,337	47,180	26,165	5,594	4,650	1,244	2,483	219	438	54,806	62,073
1895-96 ...	620	30,888	53,952	33,302	6,086	5,272	869	1,738	262	524	61,789	71,724
1896-97 ...	627	31,316	46,445	27,560	2,688	3,710	645	1,290	219	438	50,624	64,314
1897-98 ...	572	28,533	39,368	22,985	4,416	3,939	590	1,178	222	444	45,168	57,079

Variation in number of licenses.

Saltpetre refineries.—Compared with 1896-97, there was a decrease of 55 in the number of licenses issued for this important class of works during the past year. The following is a classification by provinces of the issues of the past two years:—

	1896-97.	1897-98.
	No.	No.
Panjáb ...	42	40
North-Western Provinces and Oudh ...	164	156
Province of Behar ...	408	362
City of Calcutta ...	13	14
Total ...	627	572

There was an increase of one license in the number issued for the city of Calcutta, but a decrease everywhere else. There was a falling off in the issues, of 2 in the Panjáb, of 8 in the North-Western Provinces and of 46 in Behar. The decrease in the number of these works was owing to low prices and slack demand for saltpetre at Calcutta, and the matter will be fully dealt with in the next three paragraphs. The circumstances under which the refineries at Calcutta work, differ from those which obtain up country. The owners have not to lay out capital in arranging for supplies of crude saltpetre produced at widely scattered localities, but merely purify imperfectly refined goods brought to Calcutta from Upper India. They could, therefore, afford to keep up their factories during an unfavourable year like the past, and wait for better times.

Crude-saltpetre.—The number of licenses for the manufacture of this substance which issued during the past year was 39,368, compared with 46,445 during 1896-97, or a decrease of 7,077 licenses. Classified by provinces the issues were as follows:—

	1896-97.	1897-98.
	No.	No.
Panjáb ...	1,368	1,145
North-Western Provinces and Oudh ...	7,777	6,394
Province of Behar ...	37,305	31,829
Total ...	46,445	39,368

The manufacture of crude saltpetre was in a depressed condition throughout the past year. There was a decrease of 218 licenses in the Panjáb, of 1,383 licenses in the North-Western Provinces and Oudh, and of 5,476 licenses in Behar.

During the first three months of the year, there was severe drought over the whole area within which crude saltpetre is manufactured, and this rendered the nitrous soil of villages so poor in nitrate of potash that in a large number of cases it was not profitable to work factories. The monsoon rainfall of 1897 was sufficient, but the export trade in saltpetre at Calcutta was in a very depressed state and continued so to the close of the year. Prices of saltpetre fell to rates which were hardly remunerative and demand was slack. Some refineries closed; those which remained open worked comparatively feebly, and this reacted upon the crude saltpetre industry to the extent described.

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Khari.—This substance is an impure form of sulphate of soda. During the year there was an increase of 1,728 in the number of licenses which issued, 4,416 having been taken out, compared with only 2,688 during 1896-97. The following table gives details of the issues in different areas:—

	1896-97.	1897-98.
	No.	No.
North-Western Provinces and Oudh ...	319	308
Province of Behar ...	2,369	4,108
Total ...	2,688	4,416

There was very little difference in the number of licenses which issued in the North-Western Provinces and Oudh during the two years. Factories worked in the Bulandshahr, Etah, Budaun, Mainpuri, Cawnpore, Fatehpur, Mirzapur, Jaunpur, Unao, and Hardoi districts. Manufacture was carried on during the first three months of the past year—the hot season—and the sulphate of soda efflorescence was so poor, owing to the great drought which prevailed, that the outturn was small. Great care has to be taken in the supervision of these works, owing to the presence of chloride of sodium in the efflorescence utilized in the manufacture.

In Behar, there was an increase of 1,739 in the number of licenses issued, as compared with 1896-97. Manufacture is carried on by artificial heat, and this permitted of the utilization of the efflorescence which appeared in abundance after the monsoon rainfall of 1897, the increase in the number of factories being due to the reaction which resulted from favourable conditions after the comparative failure in manufacture during the drought of 1896-97. The Muzaffarpur district is the centre of this manufacture; but it is also carried on largely in the Saran district, and to a less important extent in Champaran and Darbhanga.

Khari (impure sulphate of soda) is used for curing hides, and the produce of the works licensed is widely distributed over Bengal and Northern India.

Sajji.—This is an impure form of carbonate of soda produced by artificial heat. It is largely exported to Lower Bengal, where it is used for washing clothes and other purposes, and it is so easily manufactured that markets frequently become over-stocked. The Gházipur district is the centre of this industry, and it is also carried on in the Azamgarh, Benares, and Jaunpur districts. During the past four years, there has been a steady decrease in the number of factories worked owing to slackness in the demand for Sajji.

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Rassi.—This is another form of impure carbonate of soda, and is produced by solar heat. The number of factories which worked during the past year did not materially differ from those which were licensed in 1896-97. This industry is carried on during the hot season, and the drought which prevailed during the first three months of the year rendered efflorescence poor and had a prejudicial effect upon manufacture. Factories worked in the Cawnpore, Lucknow, Jhānsi, and Jalaun districts.

Outturn of saltpetre refineries at work.

61. The following statement gives details in connection with the working of saltpetre refineries during the past four years:—

Year.				Number of refineries.	Quantity of crude saltpetre dissolved.	Quantity of refined saltpetre produced.	Total quantity of salt educed.
					Mds.	Mds.	Mds.
1894-95	...	...	...	575	12,24,090	7,26,287	1,14,534
1895-96	...	...	...	611	15,99,156	9,28,199	1,56,301
1896-97	...	...	...	651	18,10,802	10,23,692	1,96,598
1897-98	...	...	...	622	12,22,488	7,08,738	1,51,524

The number of refineries fell from 651 during 1896-97 to 622 during 1897-98, a decrease of 29 factories. Classified by provinces, the distribution of the factories which worked during the past two years stands as follows:—

				1896-97.	1897-98.
				No.	No.
Panjáb	...	...	...	43	40
North-Western Provinces and Oudh	...	...	...	167	160
Province of Behar	...	...	...	428	409
City of Calcutta	...	...	...	13	13
Total	...	...	...	651	622

The number of working factories at Calcutta remained the same as in 1896-97, but there was a decrease everywhere else; of 3 in the Panjáb, of 7 in the North-Western Provinces and Oudh, and of 19 in Behar. This falling off was due to low prices and to a slack demand for saltpetre for export beyond sea from Calcutta.

The figures in the table show how very greatly the industry was affected by the unfavourable conditions of the past year. Compared with 1896-97, there was a decrease of maunds 5,88,314, equivalent to 32 per cent., in the quantity of crude saltpetre utilized; and a decline of maunds 3,14,954, equal to 30 per cent., in the amount of refined material produced. The percentage of refined saltpetre produced on crude saltpetre dissolved, rose from 56·53 in 1896-97 to 57·97 during 1897-98.

The quantity of salt produced fell from maunds 1,96,598 in 1896-97 to maunds 1,51,524 during the year under review, or a decrease of 45,074 maunds, due of course to the contraction of refinery operations which occurred during the latter period. The percentage of salt educed on crude saltpetre dissolved rose from 10·85 per cent. during 1896-97 to 12·39 per cent. during the past year, which indicates a higher percentage of chloride of sodium in the crude material used, owing to the drought having brought salt to the surface of the soil in larger quantities than usual.

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62. The following details show the working of refineries during the past two years in the different provinces and at Calcutta :—

REVIEW BY SECTIONS.
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Detail of working of refineries by provinces.

					1896-97.	1897-98.
<i>Panjab.</i>						
Refineries at work	...	...	...	No.	43	40
Crude saltpetre dissolved in refineries	...	...	...	Mds.	2,50,248	1,70,370
Outturn of refined saltpetre	...	...	...	"	90,259	65,565
Sitta educed	...	...	...	"	63,383	42,705
Percentage of refined saltpetre produced on crude dissolved	...	...	...	...	36.06	38.48
Percentage of Sitta educed on crude dissolved	...	...	...	...	25.32	25.07
<i>North-Western Provinces and Oudh.</i>						
Refineries working	...	...	...	No.	167	160
Crude saltpetre dissolved	...	...	...	Mds.	5,29,857	3,77,303
Refined saltpetre produced	...	...	...	"	2,61,934	1,80,380
Salt educed	...	...	...	"	96,447	69,367
Percentage of refined saltpetre on crude dissolved	...	...	...	...	49.43	47.81
Percentage of Sitta on crude dissolved excluding crude saltpetre in Sitta refineries	...	...	...	...	18.29	18.38
Quantity of Sitta produced on dissolving crude saltpetre in Sitta refineries.	...	...	...	Mds.	13,138	8,462
<i>Province of Behar.</i>						
Refineries working	...	...	...	No.	428	409
Crude saltpetre dissolved	...	...	...	Mds.	7,12,361	5,14,823
Refined saltpetre produced	...	...	...	"	4,12,179	3,24,185
Salt educed	...	...	...	"	21,969	21,155
Percentage of refined saltpetre on crude dissolved	...	...	...	...	57.86	62.97
Percentage of salt ditto ditto	...	...	...	...	3.08	4.11
<i>Bengal (Calcutta).</i>						
Refineries working	...	...	...	No.	13	13
Crude and Kutia saltpetre purified	...	...	...	Mds.	3,18,336	1,59,992
Refined saltpetre produced	...	...	...	"	2,59,320	1,28,608
Salt, pure and impure educed	...	...	...	"	31,903	18,297
Percentage of refined saltpetre obtained	...	...	...	...	81.46	80.38
Percentage of salt educed	...	...	...	...	10.02	11.44

During the past year there was a general decline in the industry for the reason which I have already given, low prices and slack demand.

63. The following statements contain information in regard to the trade in saltpetre of the city of Calcutta during the past four years :—

Imports into and export from Calcutta of refined saltpetre.

				Imports.			
				1894-95.	1895-96.	1896-97.	1897-98.
				Mds.	Mds.	Mds.	Mds.
By East Indian Railway	...	...	...	5,62,077	7,33,107	8,03,146	5,90,935
" Eastern Bengal State Railway	...	...	...	...	...	...	7
" Boat	...	...	...	670	632	...	...
" Inland steamer	...	...	...	1,320	2,425	1,024	975
" Sea	...	...	...	1,741	313	...	...
Total	...	...	...	5,65,808	7,36,477	8,04,170	5,91,917
				Exports.			
				1894-95.	1895-96.	1896-97.	1897-98.
				Mds.	Mds.	Mds.	Mds.
By East Indian Railway	...	...	...	7,965	4,897	8,641	10,908
" Eastern Bengal State Railway	...	...	...	2,034	1,764	2,595	1,047
" Boat	...	...	...	4,084	1,184	2,534	926
" Inland steamer	...	...	...	814	661	695	937
" Sea	...	...	...	4,79,842	5,72,607	7,25,835	5,69,383
Total	...	...	...	4,94,739	5,81,113	7,40,300	5,83,201

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Imports were larger during the past year than in 1894-95, but compared with 1895-96 and 1896-97 a decrease appears of maunds 1,44,560 and maunds 2,12,253 respectively.

The exports exceed the figures of 1894-95 and 1895-96, but they were below those of 1896-97 by 1,57,099 maunds, a decline of 21 per cent. The figures of exports by sea show the extent to which the trade declined under a slackened demand from foreign markets.

The next statement shows the territorial areas from which the saltpetre imported into Calcutta was obtained:—

	1894-95.	1895-96.	1896-97.	1897-98.
	Mds.	Mds.	Mds.	Mds.
From North-Western Provinces and Oudh ...	1,35,119	2,54,465	2,56,009	1,74,978
„ Panjáb ...	50,995	63,635	76,356	58,998
„ Rájputána and Central India ...	1,535	1,390	1,363	...
„ Province of Behar ...	3,76,254	4,16,674	4,70,380	3,57,928
„ Bengal ...	164	...	62	13
„ Bombay ...	...	313	...	...
„ Madras ...	1,740	...	...	...
„ Foreign Ports ...	1	...	..	...
Total ...	5,65,808	7,36,477	8,04,170	5,91,917

As usual, the greater part of the supply was received from the Province of Behar, the North-Western Provinces and Oudh come next in importance, and the Panjáb stands third. The position of each of these three areas indicates the degree in which climatic conditions are favourable to the growth of the nitrous ferments. It will be noticed that the figures of the past year show a general decline in the trade.

The saltpetre industry is such an important one, and gives employment to so many thousands of the poorest classes in Behar and Northern India, that its depressed condition during the year is greatly to be regretted.

64. The next statement shows the quantities of saltpetre salt excised, and of salt and Sitta (impure salt) destroyed, in saltpetre refineries in the Internal Branch during the past four years:—

Year.	Salt excised.	Sitta and salt destroyed.		Salt in bond.
		Sitta.	Salt.	
	Mds.	Mds.	Mds.	Mds.
1894-95 ...	55,133	62,990	12,991	28,104
1895-96 ...	72,025	75,966	16,919	57,779
1896-97 ...	72,662	98,241	65,903	69,794
1897-98 ...	71,521	64,934	67,522	39,688

Maunds 2,03,977 of purified and impure salt were dealt with during the past year, compared with maunds 2,36,796 in 1896-97, or a decrease of maunds 32,819.

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Compared with 1896-97, there was a small decrease of maunds 1,131 in the quantity of salt excised during the past year. Of the total quantity excised during the year, 116 maunds were taxed in the Panjáb, 37,708 maunds in the North-Western Provinces and Oudh, 20,215 maunds in Behar and 13,482 maunds at Calcutta. Of the salt excised at Calcutta, only 1,010 maunds were consumed in that city; 12,192 maunds were exported under *rawannas* to the Burdwan district, 100 maunds to the Hughli district, and 180 maunds to the Midnapur district.

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There was a decrease of 33,307 maunds in the quantity of sitta destroyed during the year, compared with 1896-97. This was due to the contraction in the operations in refineries and the production of a smaller quantity of sitta. Of the total quantity of 64,934 maunds dealt with in 1897-98, 37,584 maunds were destroyed in the Panjáb, 8,254 maunds in the North-Western Provinces and Oudh, 8,097 maunds in Behar, and 10,999 maunds in Calcutta. There is practically no market for duty-paid saltpetre salt in the Panjáb, and the demand elsewhere is limited. It is, therefore, not profitable to refine all the impure salt which is produced.

Compared with the figures of 1896-97, there is a small increase of 1,619 maunds in the quantity of salt destroyed during the year. Of the total quantity, 54,982 maunds were destroyed in the North-Western Provinces and Oudh, 1,569 maunds in Behar, and 10,971 maunds in Calcutta. As already mentioned, there is only a limited market for taxed saltpetre salt, and the quantity which the saltpetre refiners chose to destroy shows that the supply was in excess of the demand.

The destruction of salt (both pure and impure) does not affect the salt revenue prejudicially. All that the interests of that revenue call for is that saltpetre salt shall not enter the market except after payment of duty. Saltpetre refiners have the option of either excising or of destroying their salt, and in disposing of their produce they are influenced by market demand and prices obtainable.

During the past year, a quantity of 8,547 maunds of sitta (impure salt) was passed out of saltpetre refineries in the Panjáb and the western districts of the North-Western Provinces on payment of a fee of eight annas a maund. Comparative issues were as follows:—

Sitta passed out of refineries for industrial purposes.

		1896-97.	1897-98.
		Mds.	Mds.
North-Western Provinces and Oudh	...	3,194	2,492
Panjáb	...	5,957	6,055
	Total	9,151	8,547

There was a decrease in the North-Western Provinces, and a slight increase in the Panjáb. The total quantity cleared during the year was less than that which issued in 1896-97 by 604 maunds. Sitta is used for industrial purposes. It is largely employed in the hide-curing industry and in salting goat skins for export to the Madras Presidency.

65. The following is an account of refunds of salt duty allowed to the North-West Soap Company at Meerut on salt used in the manufacture of soap, and to the firm of Messrs. Schroder Smidt and Company on salt utilized by them in their factories at Cawnpore and Dinapur, in salting hides and skins for export to Europe and America.

Refunds of duty on salt used for industrial purposes.

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The following table gives particulars of the work of the North-West Soap Company's factory at Meerut during the past four years :—

Year.	Quantity of soap produced.	Salt consumed in the manufacture of soap.					Refund of duty.	
		Opening balance of salt.	Quantity of salt received in store.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. sr.	Mds. sr.	Mds. sr.	Mds. sr.	Mds. sr.	Mds. sr.	Mds. sr.	Rs. as.
1894-95 ...	10,299 10	71 25	599 13	670 33	670 38	... ..	645 30	1,614 6
1895-96 ...	12,858 25	... ..	770 7	770 7	770 7	... ..	765 6	1,912 14
1896-97 ...	12,225 29	... ..	966 6	966 6	829 26	136 20	774 0	1,935 0
1897-98 ...	12,616 8	136 20½	754 37	891 17½	838 32	52 25½	838 21½	2,096 5½

Compared with 1896-97, there was an increase during the past year of maunds 391 in the quantity of soap produced, and of maunds 9 in the amount of salt utilized in the manufacture. The proportion of salt to soap amounted to 6·65 per cent. compared with 6·78 per cent. in 1896-97 and 5·99 per cent. during 1895-96. A refund of duty of Rs. 2,096 was made during the year on 838 maunds of salt used in soap manufacture. These figures are slightly in excess of those of 1896-97. The Company conformed carefully to all the Departmental rules connected with the concession, and their arrangements for the safe custody of salt continued to be satisfactory.

The following table shows the salt used in the hide factory belonging to Messrs. Schroder Smidt and Company at Cawnpore during the past two years :—

Year.	Salt consumed in salting skins and hides.					Refund of duty.	
	Opening balance of salt.	Quantity of salt received.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. sr.	Mds. sr.	Md. sr.	Mds. sr.	Mds. sr.	Mds. sr. ch.	Rs. a. p.
1896-97 ...	...	344 32½	344 32½	336 0½	8 31½	335 0 12	840 0 9
1897-98 ...	8 31½	170 1	178 32½	174 17½	2 0	155 24 8	399 0 6

Further particulars relating to the work done in the factory are as follows :—

				1896-97.		1897-98.
Hides cured	...	{ Number	...	17,783	...	8,744
	...	{ Weight	...	Mds. 3,270-28	Mds.	1,495-28
Skins cured	...	{ Number	...	24,131	...	33,221
	...	{ Weight	...	Mds. 758-39	Mds.	735-17
Salt used	...	{ In curing hides	...	Mds. 263-2-0	"	131-7-8
	...	{ Ditto skins	...	" 72-38-12	"	43-10-0
Total quantity of salt used				" 336-0-12	"	174-17-8
Average quantity of salt used				{ on each hide 9·47	chittaks	9·60
				{ ditto skin 1·93		·83

Owing to restrictions placed upon the import of hides by foreign countries in consequence of the existence of plague in India, and also in consequence of the revised import tariff of America, the Company's trade in hides fell off considerably during the year. Their trade in skins improved. The average quantity of salt used in curing hides was fairly well maintained, but less was used for curing skins. Various kinds of skins are manipulated in the factory. Some are half cured

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and dry, others are raw, while they differ greatly in size, and the quantity of salt required for each description differs.

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The factory was frequently visited during the year by Departmental officers. Owing to an infringement of one of its conditions, I was compelled to withdraw the concessio for a short period, until the Company was prepared to conform strictly to the rules to which they had agreed when the concession was granted.

The Company availed itself during the year of the concessio granted to its hide factory at Dinapur. The following table shows the quantity of salt used for curing hides :—

Year.	Salt consumed in salting skin and hides.					Refund of duty.	
	Opening balance of salt.	Quantity of salt received.	Total stock of salt.	Quantity of stock utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Rs. a. p.
1897-98 ...	67 26 0	94 12 0	161 38 0	158 20 0	3 18 0	158 20 0	396 4 0

No skins were cured in this factory. Hides were salted during the monsoon, and particulars of the work done are given below :—

Hides cured	... { Number	...	...	...	5,587
	... { Weight	...	...	...	Mds. 917-6
Salt used in curing hides	...	...	...	...	Mds. 158-20
Average quantity of salt used in curing each hide	...	...	...	...	Chittaks. 18-15

66. The following statement, which is inserted at the request of the Government of Bengal, shows the imports of salt into Bengal from all other provinces during the past four years :—

Imports of salt into Bengal from all other provinces.

		Into Calcutta.	Into Bengal.	Into Behar.	Total.
		Mds.	Mds.	Mds.	Mds.
From North-Western Provinces and Oudh.	1894-95	150	416	2,114	2,680
	1895-96	2,198	73	3,487	5,753
	1896-97	48	3	2,585	2,636
	1897-98	390	28	6,391	6,809
From Panjáb	1894-95	387	...	68,433	68,820
	1895-96	496	...	73,574	79,070
	1896-97	616	...	1,03,960	1,04,576
	1897-98	232	...	1,37,011	1,37,243
From Rájputána and Central India...	1894-95	...	...	157	157
	1895-96	...	...	...	...
	1896-97	...	...	6,064	6,064
	1897-98	...	...	14,001	14,001
From Central Provinces.	1894-95	...	5,002	...	5,002
	1895-96	...	3,156	...	3,156
	1896-97	...	6,320	337	6,657
	1897-98	...	8,426	...	8,426
From Bombay	1894-95	...	...	...	...
	1895-96	...	...	1,426	1,426
	1896-97	...	...	8	8
	1897-98	...	...	...	...
From Madras	1894-95	...	...	...	...
	1895-96	...	...	...	...
	1896-97	...	2,61,082	...	2,61,082
	1897-98	...	3,68,137	...	3,68,137
Total	1894-95	537	5,418	70,704	76,659
	1895-96	2,689	3,229	83,487	89,405
	1896-97	664	2,67,405	1,12,954	3,81,023
	1897-98	622	3,76,591	1,57,403	5,34,616

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

REVIEW BY SECTIONS. INTERNAL BRANCH.

The salt taxed by this Department was imported from the North-Western Provinces and Oudh, and from the Panjáb and Rájputána. Only 622 maunds of such salt were imported into Calcutta and Lower Bengal, and this small quantity was probably intended for the consumption of residents of Northern India temporarily domiciled in Bengal. Maunds 1,57,403 were imported into the Province of Behar; the greater proportion being rock salt from the Panjáb mines.

Exports from Bengal to other provinces.

The next statement shows the exports from Bengal to other provinces :—

		From Calcutta.	From Bengal.	From Behar.	Total.
		Maunds.	Maunds.	Maunds.	Maunds.
Into North-Western Provinces and Oudh.	{ 1894-95 ...	3,18,655	...	4,948	3,23,603
	{ 1895-96 ...	4,53,641	...	8,861	4,62,502
	{ 1896-97 ...	4,16,451	...	5,283	4,21,734
	{ 1897-98 ...	3,22,009	...	5,193	3,27,202
Into Panjáb ...	{ 1894-95 ...	50	...	...	50
	{ 1895-96 ...	93	...	...	93
	{ 1896-97 ...	65	...	...	65
	{ 1897-98 ...	110	...	...	110
Into Rájputána and Central India.	{ 1894-95 ...	...	...	...	...
	{ 1895-96 ...	...	...	...	...
	{ 1896-97 ...	...	...	...	...
	{ 1897-98 ...	...	...	672	672
Into Central Provinces ...	{ 1894-95 ...	1,122	1,138	...	2,260
	{ 1895-96 ...	...	280	9	289
	{ 1896-97 ...	216	201	7	424
	{ 1897-98 ...	743	678	26	1,447
Into Bombay ...	{ 1894-95 ...	1	...	...	1
	{ 1895-96 ...	...	...	...	...
	{ 1896-97 ...	...	...	...	...
	{ 1897-98 ...	...	...	...	...
Into Madras ...	{ 1894-95 ...	...	...	...	...
	{ 1895-96 ...	...	...	...	...
	{ 1896-97 ...	...	2	...	2
	{ 1897-98 ...	...	14	...	14
Into Assam ...	{ 1894-95 ...	...	...	...	...
	{ 1895-96 ...	...	...	...	...
	{ 1896-97 ...	...	...	...	...
	{ 1897-98 ...	...	453	...	453
Total ...	{ 1894-95 ...	3,19,828	1,138	4,948	3,25,914
	{ 1895-96 ...	4,53,734	280	8,870	4,62,884
	{ 1896-97 ...	4,16,732	203	5,290	4,22,225
	{ 1897-98 ...	3,22,663	1,145	5,891	3,29,899

The large quantity of salt exported to the North-Western Provinces and Oudh was for consumption in the eastern districts of that area. Imports into the Panjáb were petty, probably table salt. The quantity sent into the Rájputána and Central India area was probably consigned to the south-eastern part of Central India.

Imports of salt into Behar.

Taking the Province of Behar alone, the following table shows the quantities of salt imported into it from Calcutta during the past four years :—

		1894-95.	1895-96.	1896-97.	1897-98.
		Maunds.	Maunds.	Maunds.	Maunds.
Patna Division ...	...	17,15,661	17,11,995	17,21,688	16,50,711
Bhagalpur Division ...	...	10,42,632	9,56,350	10,76,330	10,78,022
Total ...	...	27,58,293	26,68,345	27,98,018	27,28,733

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1897-98.

The trade of the past year was good, though there was a slight falling off as compared with 1896-97. REVIEW BY SECTIONS.
INTERNAL BRANCH.

Imports into Behar from other markets were as shown below:—

	1894-95.	1895-96.	1896-97.	1897-98.
	Maunds.	Maunds.	Maunds.	Maunds.
From North-Western Provinces and Oudh ...	2,114	3,487	2,585	6,391
" Panjáb ...	68,433	78,574	1,03,960	1,37,011
" Bengal ...	5,623	1,317	5,310	2,098
" Rájputána and Central India ...	157	...	6,064	14,001
" Central Provinces ...	...	...	337	...
" Bombay ...	...	1,426	8	...
Total ...	76,327	84,804	1,18,264	1,59,501

There was an increase in the imports during the year of salt, taxed by this Department, the larger proportion of the trade being in rock salt from the Panjáb Mines Division.

Finally, the exports from Behar were as follows:—

	1894-95.	1895-96.	1896-97.	1897-98.
	Maunds.	Maunds.	Maunds.	Maunds.
Into North-Western Provinces and Oudh from the Behar block of the East Indian Railway.	4,948	8,861	5,283	5,193
Into Panjáb from the Behar block of the East Indian Railway.	...	...	...	...
Into Bengal from the Behar block of the East Indian Railway.	6,043	44,210	11,443	16,043
Into Rájputána and Central India from the Behar block of the East Indian Railway.	...	...	...	672
Into Central Provinces from the Behar block of the East Indian Railway.	...	9	7	26
Into Nepal from districts on the northern frontier of the Behar Provinces.	1,49,837	1,74,571	2,23,296	2,90,556
Total ...	1,60,828	2,27,651	2,40,029	3,12,490

The trade with Nepal shows a steady progressive increase.

67. The following statement gives particulars for the past two years of the imports and exports of salt between Thibet and Nepal and British territory along the frontier of the North-Western Provinces and Oudh:—

Imports and exports of salt between Nepal and Thibet and the North-Western Provinces and Oudh.

	1896-97.		1897-98.	
	Imports.	Exports.	Imports.	Exports.
	Maunds.	Maunds.	Maunds.	Maunds.
Almora ...	17,586	4,313	16,855	3,523
Garhwál ...	14,803	...	11,292	...
Nílang Pass via Dehra Dún ...	886	...	2,398	...
Pilibhít ...	...	4,794	...	5,089
Kheri ...	...	5,918	...	6,214
Bahraich ...	...	14,563	...	11,103
Gonda ...	...	5,035	...	3,635
Basti ...	...	14,897	...	23,383
Gerakhpur ...	...	10,839	...	13,828
Total ...	33,275	60,359	33,545	71,775

There was but little difference in the imports of the two years, but there was an increase of 11,416 maunds in the exports of the past year. Deducting imports from exports, the balance of trade for the year under review in favour of British territory amounted to 38,230 maunds, representing a money value of Rupees 95,575 on account of excise duty.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

PRICES OF SALT.
Prices of salt in the principal markets to which the operations of this Department extend.

68. The following figures show the prices of salt during the past two years in the principal markets of Northern India:—

					Wholesale rate per maund.		
					1897.	1898.	
					Rs. a. p.	Rs. a. p.	
<i>Panjab.</i>							
Rock salt	...	{	Lahore	...	...	3 0 3	3 1 9
			Amritsar	...	...	3 5 4	3 5 4
			Ludhiana	...	...	3 2 2	3 3 2
			Multan	...	...	3 4 3	3 4 3
			Rawalpindi	...	...	2 14 7	2 14 7
			Umballa	...	...	3 4 9	3 2 2
			Ferozepur	...	...	3 3 2	3 3 2
			Jullundar	...	...	3 1 3	3 1 3
		{	Jhelum	...	...	2 13 8	2 13 8
			Shahpur	...	...	3 1 3	3 1 3
<i>North-Western Provinces and Oudh.</i>							
Sambhar	...	{	Agra	...	...	3 3 0	3 2 6
			Cawnpore	...	...	3 3 0	3 5 0
			Allahabad	...	...	3 9 0	3 8 0
			Benares	...	...	3 8 0	3 8 6
			Lucknow	...	...	3 5 4	3 7 0
			Fyzabad	...	...	3 7 7	3 10 0
			Bareilly	...	...	3 7 0	3 6 0
			Meerut	...	...	3 7 0	3 6 0
<i>Behar.</i>							
Liverpool salt	...	{	Patna	...	...	3 8 0	3 9 0
			Saran (Chupra)	...	...	4 2 0	3 12 0
			Muzafferpur	...	...	3 8 3	3 12 0
			Champaran (Motihari)	...	...	3 8 0	3 10 0
			Buxar	...	...	3 9 6	...
			Darbhanga	...	...	3 7 0	...
<i>Central Provinces.</i>							
Bombay salt	...	{	Jubbulpore	...	...	4 0 0	4 0 0
			Nagpur	...	...	4 0 0	4 0 0
			Saugor	...	...	3 11 11	3 11 11
			Nimar	...	...	3 8 3	3 11 2
			Hoshangabad	...	...	4 0 0	4 0 9

Panjab.—The rates for this province have been taken from the *Gazette of India*. Practically, prices were the same during the two years.

North-Western Provinces and Oudh.—Prices have been obtained from Departmental returns. Fluctuations have not been important, and rates have been fairly well maintained at a satisfactorily low level.

Behar.—Here also rates have been obtained from Departmental returns. Prices have fluctuated slightly in accordance with the tone of the Calcutta salt market.

Central Provinces.—Rates have been taken from the *Gazette of India*.—Prices have been fairly steady.

PENAL ACTION OF THE DEPARTMENT.
Arrests, for breaches of the salt laws.

69. Appendix IV of this reports will show in full detail, by divisions, the number of persons arrested for offences against the salt law, the number discharged by the Department after enquiry, the number prosecuted and the result of the prosecutions. An abstract is given below of the figures of the appendix for the past two years:—

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions
1896-97 ...	1,507	965	542	46	486	91.35
1897-98 ...	1,524	1,024	500	7	486	98.58

Compared with 1896-97, there was an increase during the past year of 17 in the number of persons arrested, and of 59 in

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1897-98.

thenumber discharged after departmental enquiry. There was a decrease of 42 in the number of persons prosecuted, only seven persons were acquitted, and 486 persons were convicted during both years. The percentage of convictions on committals, 8 '58, is satisfactory.

PENAL ACTION OF THE DEPARTMENT.

In the Panjáb Mines Division, 268 persons were arrested during the year, compared with 232 during 1896-97. No cases of importance occurred. There were 192 cases at Khajirabad railway station, opposite Attock, in which³ petty quantities of Kohat salt below one seer were found in the possession of railway passengers, who were of course not interfered with. Out of the total of 268 persons, only 34 were prosecuted.

At the Sultánpur Salt Works only one case occurred, in which a labcurer at one of the salt works attempted to remove a small quantity of salt.

Cases at the Rájputána Salt Sources were as follows:—There were 16 cases at Sambhar compared with 12 during 1896-97. In one case, three persons were seized with 28 seers of salt in their possession, and in another a man attempted to remove one maund and three seers of salt. In a third instance, a departmental peon was found to have removed two and a half seers of salt from a heap which he was appointed to guard. Other cases were of a petty nature. There were no seizures at Didwana during the year. At Pachbadra there were only seven cases compared with 52 during 1896-97, five persons were arrested in connection with thefts at the Pachbadra source and only two at the Luni salt tract. All of the cases were petty.

In the Internal Branch, 1,232 persons were arrested during the year, against 1,210 during 1896-97, but there was only a difference of one in the number of persons prosecuted during the two years. Considering that there was severe scarcity during the first three months of the year, the fact that offences against the salt law did not materially increase in number, is a proof of the adequacy of the measures of famine relief adopted by Government. In the Lower Division there was only one case of importance, in which an attempt was made to smuggle 22 maunds of saltpetre salt produced in the small Native State of Nawanagar, into British territory. The salt was seized and the importers punished by the courts. In the Upper Division, there was an important seizure of 30 maunds of salt produced on a saltpetre factory in the Gurgaon district of the Panjáb, and the manufacturer of the salt was duly punished. Owing to the increase in the duty on Kohat salt, there was a recrudescence of illicit manufacture in the Dera Ghazi Khan circle of this Division, on the extensive salt tracts west of the Indus in the Rajanpur sub-division of the Dera Ghazi Khan district. One hundred and four persons were arrested for manufacturing earth salt illicitly, and 77 maunds of such salt were seized. I have strengthened the preventive establishment in that direction, and the steps which have been taken will effectively check illicit practices.

70. The next statement gives particulars in regard to persons released by the Department during the past two years:—

Departmental releases.

Year.				Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.	Total.
1896-97	...	...	...	18	797	150	965
1897-98	...	...	...	76	812	136	1,024

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA.

PENAL ACTION OF
THE DEPARTMENT.

The heading of the table shows the reasons for release. A large number of persons arrested on the Indus Preventive Line were released for being in possession of less than one seer of Kohat salt.

Punishments awarded by
Criminal Courts.

71. Appendix V shows particulars of punishments inflicted by Criminal Courts in cases prosecuted to conviction, and the table below gives the same information in an abstract form for the past two years:—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number who paid fines.	Average amount of fines.
	No.	m. d.	No.	Rs.
1896-97	323	1 14	171	7 30
1897-98	290	1 8	204	8 63

During the past year, punishments were slightly more lenient than during 1896-97, but they were sufficiently deterrent.

ADMINISTRATION
DURING THE YEAR.

Criminal offences committed by Establishment.

72. The following statement gives particulars in regard to members of the Departmental Establishment who were punished for criminal offences during the year under review:—

Division.				Theft of salt.	Using criminal force to a woman.	House-trespass.	House-breaking by night.
Panjáb Mines Division	...	...	...	...	...	1	1
Sambhar ...	...	...	...	1	...	...	...
Pachbadra	...	...	...	...	1	...	...
Total	...	...	...	1	1	1	1

All of the persons punished were peons. In the case at the Sambhar Lake, a peon was found to have removed two and a half seers of salt from a heap which he was appointed to guard, and he was sentenced to three months' rigorous imprisonment. In the Pachbadra Division, a peon attempted criminal violence with a female labourer and was punished with six months' rigorous imprisonment. The two men who committed crime in the Panjáb Mines Division were punished, with 20 stripes in the instance of house trespass, and with imprisonment for one year and ten months in the case of house-breaking.

Casualties in the Force.

73. The casualties among the establishment of the Department will be found in the table below:—

	Assistant Commissioners.	Superintendents and Assistant Superintendents.	Inspectors.	Kotgushts.	Jamādārs.	Peons.	Peons' and vernacular clerks.	Peonars.	Total.	Percentage of each kind of casualty on total establishment.
Strength of establishment during 1897-98.	6	43	99	42	180	1,646	131	61	2,106	...
Died	...	1	...	...	8	32	2	2	45	2 04
Dismissed	...	...	1	...	...	21	...	...	22	1 00
Deserted	...	...	...	...	...	8	...	...	8	0 36
Failed to rejoin from leave.	...	...	...	...	...	61	...	...	61	2 76
Resigned	...	...	...	...	1	23	7	1	32	1 27
Removed as unfit or pensioned.	...	...	2	2	4	14	3	...	25	1 13
Brought under reduction.	...	...	1	2	14	182	5	...	204	9 24
Total casualties	...	1	4	4	27	341	15	3	408	17 00
Percentage of casualties.	...	2 33	4 04	0 52	15 00	20 72	0 92	4 02	17 80	...

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1897-98.

One Assistant Superintendent died during the year. The conduct of the establishment was satisfactory.

ADMINISTRATION
DURING THE YEAR.

74. I was in charge of the Department during the whole of the year under review.

Officer in charge of the
Department.

75. Mr. Ashton officiated during the year as Deputy Commissioner during Mr. Whitten's absence on furlough ; and he is still in charge of the office.

Notice of officers.

It is impossible to over-estimate the value of the assistance given to me by Mr. Ashton during the year. His energy, ability, and intimate knowledge of the working of the Department make him eminently suited for the important post of Deputy Commissioner. Mr. Whitten has applied for permission to retire from the service, and I am recommending to the Government of India that Mr. Ashton should be confirmed in the office for which he is so well fitted.

Mr. Lyon was on leave for part of the year. During the rest of the year he managed the Sambhar Division, the most important in the Department, with his usual ability and vigour and with most successful results.

Mr. Buckley has shown great tact and energy in the charge of Pachbadra, which always presents peculiar difficulties. He deserves much credit for the success with which he has managed this troublesome and unpopular division during many years.

Mr. Bolster, as usual, has worked admirably in the important Panjáb Mines Division.

The results of the year have been most successful.

Mr. Bryan acted as Assistant Commissioner of the Upper Division, Internal Branch, in the vacancy caused by Mr. Whitten's absence.

His work was in every way excellent, and it affords me great pleasure to be able to recommend to the Government of India that he should be confirmed in the appointment.

Among Superintendents, I would specially mention Mr. Money. His work is of great importance, as he has for a long time been in charge of the important Mayo Mine at Khewra.

He managed this during the year with intelligence and success ; and I have had much pleasure in being able to reward his special services by a special step in promotion.

Mr. Holford deserves credit for his zealous and efficient superintendence of the salt manufacture at Sambhar which involves arduous and trying work.

I recommended that he should be appointed to act as Assistant Commissioner during Mr. Lyon's absence on furlough and his management of the Division was very successful.

Mir Nasir Ali, Khan Bahadur, was as efficient as usual in his charge of the Sultánpur Salt Sources, where his high character and local influence make him specially useful.

Mr. Cash, Assistant Superintendent, has shown zeal and intelligence in the Dera Gházi Khan circle, and has done good service in the suppression of illicit salt manufacture.

Messrs. McGowan and Carter have had a most trying year in Kohat on account of the frontier disturbances, and the

ADMINISTRATION
DURING THE YEAR.

Deputy Commissioner of the district speaks in the highest terms of their capacity and devotion to duty.

Both they and their subordinates displayed courage and zeal in the discharge of their duties, and the results were most successful.

I am glad to say that Mr. McGowan has been appointed Assistant Commissioner in charge of the Kohat Division since April 1st 1898 ; he well deserves the promotion ; and the charge is certainly one which should be managed by an Assistant Commissioner.

This is the last administration report which I shall submit, as I retire from the Indian Civil Service in December.

I have now had permanent charge of the Commissionership of Northern India Salt Revenue for nearly eight years, and I had previously officiated three times in the appointment. I hope, therefore, that I may be permitted to place on record my thanks to the officers of the Department for their loyal co-operation. As a body they are characterised by a very high sense of their duty to Government, and by an honourable desire to keep up the credit of their service; and it is chiefly owing to this that I am able to say that I leave the Department in as efficient a condition as when I received charge of it.

OFFICE OF THE COMMISSIONER,
NORTHERN INDIA SALT REVENUE,
SIMLA :

The 28th August 1898.

A. B. PATTERSON,
Commissioner.

APPENDICES.



APPENDIX

Comparative return of receipts and charges of the Northern

	Central office.		Panjáb Mines.		Kohat Mines.		Mandi Mines.		Sultanpur Salt Works.	
	1896-97.	1897-98	1896-97.	1897-98.	1896-97.	1897-98	1896-97	1897-98.	1896-97	1897-98.
<i>I.—Sale-proceeds of Salt.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Sambhar ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
... { Price ...	...	...	...	...	...	...	...	...	...	...
(2) Didwana ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
... { Price ...	...	...	...	...	...	...	...	...	...	...
(3) Pachbadra ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
... { Price ...	...	...	...	...	...	...	...	...	...	...
(4) Falodi ... { Quantity ...	...	...	...	...	...	...	...	...	...	...
... { Price ...	...	...	...	...	...	...	...	...	...	...
(5) Panjáb Mines, { Quantity ...	...	...	20,26,469	21,57,999	...	...	...	...	...	...
... { Price ...	...	...	94,992	1,01,156	...	...	...	...	...	...
II.—Excise duty on { Quantity ...	...	...	20,26,469	21,57,999	...	...	...	...	1,11,877	80,030
salt. { Duty ...	...	...	50,66,173	53,94,999	...	...	...	...	2,79,693	2,00,074
III.—Kohat salt { Quantity ...	...	...	...	...	4,96,170	3,22,404	...	...	...	...
duty. { Duty ...	...	...	...	...	1,95,444	5,05,731	...	...	...	...
IV.—Share of Mandi { Quantity ...	...	...	...	...	...	...	1,25,361	1,24,632	...	...
salt duty. { Duty ...	...	...	...	...	...	...	39,175	38,948	...	...
V.—Government proprietary share in Sultanpur salt produce (Hakimi cess).	...	...	...	...	...	...	...	...	1,748	1,249
VI.—Fees for licenses in saline works, Internal Branch.	...	...	...	...	...	...	...	...	...	...
VII.—Miscellaneous, including fines and forfeitures.	...	...	1,029	855	17	53	...	...	13	17
VIII.—Carriage and freight, &c.	...	...	57,672	61,727	...	...	...	...	...	...
Total	...	...	52,19,866	55,58,737	1,95,461	5,05,784	39,175	38,948	2,81,454	2,01,340
<i>Charges.</i>										
Commissioner ...	35,964	28,626	...	...	...	...	...	...	...	...
Deputy Commissioner ...	15,108	12,000	...	...	...	...	...	...	...	...
Personal Assistant to Commissioner ...	4,980	5,111	...	...	...	...	...	...	...	...
Assistant Commissioners ...	...	...	9,195	9,860	...	...	...	...	...	...
Exchange compensation allowance ...	6,156	3,464	...	...	...	...	...	...	...	...
<i>Establishment.</i>										
Clerks ...	11,488	11,911	7,313	6,310	...	...	...	...	...	...
Servants and guards ...	994	1,006	1,267	1,271	...	...	...	...	...	...
<i>Preventive Establishment.</i>										
Superintendents and Assistant Superintendents.	...	...	50,246	49,739	9,448	13,298	4,180	4,520	5,139	4,800
Inspectors, kotgushts and jamadars ...	...	...	23,234	23,707	6,699	7,207	1,133	1,074	3,735	3,593
English and vernaculars clerks ...	...	...	3,065	3,333	2,061	2,060	...	...	560	680
Servants and guards ...	...	...	67,881	62,945	27,867	34,446	1,076	1,046	6,637	6,596
Medical establishment ...	...	...	1,212	1,212	153	240	...	...	...	...
Temporary establishment ...	...	...	...	...	...	...	...	...	...	...
Exchange compensation allowance ...	...	...	...	553	...	...	...	...	...	...
Total	74,690	62,118	1,63,613	1,58,930	46,228	57,251	6,389	6,640	16,071	15,609
<i>Contingencies.</i>										
Travelling allowances ...	3,774	4,456	5,530	4,681	2,600	2,573	627	580	286	439
Compensation for dearness of food-grain ...	47	24	6,640	1,777	797	778	...	...	751	241
Conveyance of tents and records ...	1,108	1,329	300	496	238	422	...	...	...	...
Purchase of tents ...	390	359	38	30	...	...	...	...	...	...
House rent and horse allowance ...	...	...	207	173	171	684	360	360	...	...
Hot weather charges ...	149	141	76	80	123	157	...	...	...	...
Service postage charges ...	898	1,334	1,155	1,158	161	200	15	16	42	53
Telegram charges ...	97	99	36	23	45	51	...	...	2	...
Stationery charges ...	100	114	65	57	218	115	...	...	12	12
Excavation and manufacture ...	...	...	82,503	82,173	...	...	...	...	...	...
Rewards half fines, &c. ...	...	...	717	893	50	150	...	...	...	...
Through traffic charges ...	...	...	45,238	45,725	...	...	...	...	...	...
Commission on salt collections ...	...	...	...	...	37,920	39,465	...	...	...	...
Clothing grant ...	4,459	4,986	...	...	...	6,799	...	...	...	...
Miscellaneous ...	415	903	4,493	3,173	1,482	929	63	81	20	40
Petty construction and repairs ...	...	...	26,599	20,643	3,223	10,255	...	...	759	680
Khewra water-supply charges ...	...	...	...	1,227	...	...	...	...	...	...
Total	11,437	13,745	1,73,597	1,62,309	47,037	62,578	1,065	1,037	1,872	1,465
Refunds ...	...	...	28	...	...	...	...	...	1,365	278
Total charges	86,127	75,863	3,37,238	3,21,239	93,265	1,19,829	7,454	7,677	19,308	17,352
Net receipt ...	86,127	75,863	48,82,628	52,37,498	1,02,196	1,85,955	31,721	31,271	2,02,146	1,83,988
Percentage of charges ...	0.46	0.39	6.46	5.78	47.71	23.69	19.03	19.71	6.86	8.62
Treaty payments ...	...	...	...	...	...	...	...	...	...	...
Receipts deducting treaty payments ...	...	...	...	...	...	...	...	...	...	...

India Salt Revenue Department for the year 1897-98.

Sambhar Lake.		Didwana Salt Source.		Pachbadra Salt Source.		Falodi Salt Source.		Internal Brauch.		Total.	
1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39,31,210	41,08,440	...	...	...	...	...	...	...	...	39,31,210	41,08,440
9,79,304	10,25,860	...	...	...	...	...	...	...	...	9,79,304	10,25,860
...	...	2,77,235	2,78,403	...	...	...	...	...	...	2,77,235	2,78,403
...	...	17,327	17,400	...	...	...	...	...	...	17,327	17,400
...	...	...	...	6,43,102	5,94,827	...	...	...	...	6,43,102	5,94,827
...	...	...	...	60,291	55,765	...	...	...	...	60,291	55,765
...	...	...	...	...	...	15,000	3,635	...	...	15,000	3,635
...	...	...	...	...	...	2,812	682	...	...	2,812	682
...	...	...	...	...	...	...	...	...	...	20,26,469	21,57,999
...	...	...	...	...	...	...	...	...	...	94,992	1,01,156
39,26,210	40,98,440	2,45,381	2,38,403	5,03,832	4,24,827	...	...	72,652	71,521	68,86,421	70,71,220
98,15,525	1,02,46,099	6,13,453	5,96,008	12,59,579	10,62,067	...	...	1,81,629	1,78,803	1,72,16,052	1,76,78,050
...	...	...	...	...	...	...	...	...	...	4,96,170	3,22,404
...	...	...	...	...	...	...	...	...	...	1,95,444	5,05,731
...	...	...	...	...	...	...	...	...	...	1,25,361	1,24,632
...	...	...	...	...	...	...	...	...	...	39,175	38,948
...	...	...	...	...	...	...	...	...	...	1,748	1,249
...	...	...	...	...	...	...	...	68,887	61,345	68,887	61,345
246	230	107	116	351	315	...	16	437	189	2,200	1,791
18,767	27,276	...	...	6,389	5,434	...	...	...	...	82,828	94,437
1,08,13,842	1,12,99,465	6,30,887	6,13,524	13,26,610	11,23,581	2,812	698	2,50,953	2,40,337	1,87,61,060	1,95,82,414
...	...	...	...	...	...	...	...	...	...	35,964	28,626
...	...	...	...	...	...	...	...	...	...	15,108	12,000
...	...	...	...	...	...	...	...	...	...	4,980	5,111
9,575	7,885	7,250	7,850	6,550	7,204	...	...	14,452	15,000	47,022	47,799
...	...	...	...	...	...	...	...	1,353	689	7,509	4,153
14,894	15,393	1,980	2,151	3,649	3,470	...	...	8,444	9,172	47,968	48,407
1,093	1,061	588	587	770	747	...	...	1,298	1,317	6,010	5,989
43,474	40,022	4,700	6,450	8,790	8,320	...	...	39,075	36,954	1,65,052	1,64,103
14,483	15,053	1,642	1,413	7,853	7,697	919	483	32,571	33,143	92,269	93,310
4,072	3,574	180	162	...	76	...	...	6,163	5,994	16,101	15,879
21,548	20,983	4,111	4,039	14,497	14,627	498	294	26,114	27,108	1,70,229	1,72,084
1,509	1,498	648	648	1,506	1,551	...	...	...	...	5,028	5,149
4,425	2,494	...	...	...	...	...	...	...	...	4,425	2,494
557	...	...	...	681	509	...	...	774	...	2,012	1,062
1,15,680	1,07,963	21,099	23,300	44,296	44,201	1,417	777	1,30,244	1,29,377	6,19,677	6,06,166
1,292	1,458	50	121	562	1,247	20	21	18,966	20,742	33,707	36,318
2,745	491	566	515	592	1,444	57	7	1,320	2,435	13,515	7,712
...	90	...	...	103	55	...	...	2,380	3,148	4,129	5,540
...	...	23	...	4	9	...	...	1,798	625	2,253	1,023
...	...	...	...	...	...	...	...	1,313	1,364	2,051	2,581
91	100	60	58	108	117	...	...	188	170	795	823
572	696	70	75	290	297	30	20	2,874	2,984	6,107	6,833
104	51	6	2	4	5	...	...	1	3	295	234
31	39	6	7	25	20	...	...	334	322	791	686
1,64,017	1,17,080	12,133	6,428	44,871	31,001	...	...	...	...	3,03,524	2,36,632
11	71	...	...	123	35	...	...	2,385	2,636	3,286	3,785
29,049	14,493	...	...	11,234	11,951	...	...	...	...	85,521	72,169
...	...	...	...	...	...	...	...	...	...	37,929	39,465
...	...	...	...	...	...	...	...	...	...	4,459	11,735
2,594	1,818	319	369	5,274	2,796	436	175	1,133	371	16,229	10,655
5,729	2,795	1,144	1,963	2,269	3,023	20	15	...	...	39,743	39,874
...	...	...	...	...	...	...	...	...	...	...	1,227
2,06,235	1,39,182	14,377	9,538	65,459	52,000	563	238	32,692	34,800	5,54,334	4,76,892
47	...	8,557	3,992	3,818	4,275	...	...	2,775	2,898	16,590	11,443
3,21,912	2,47,145	44,033	36,830	1,13,573	1,00,476	1,980	1,015	1,65,711	1,67,075	11,90,601	10,94,501
1,04,91,930	1,10,52,320	5,86,854	5,76,694	12,13,037	10,23,105	832	—317	85,242	73,262	1,75,70,459	1,84,87,913
2-98	2-19	6-98	6-00	8-56	8-94	70-41	145-41	60-03	69-52	6-35	5-59
...	...	...	...	...	...	...	...	...	...	29,92,060	30,08,424
...	...	...	...	...	...	...	...	...	...	1,45,78,399	1,54,79,489

Statement showing the quantity of salt which paid excise duty at the several Salt Sources, and the excise duty collected thereon from 1st April 1897 to 31st March 1898.

(4A)

APPENDIX No. III.

Comparative details in maunds of the various descriptions of salt which paid duty in Northern India during the year ending 31st March 1898.

Division.	Kinds of salt.				1896-97.	1897-'98.	Remarks.
Panjab Mines ...	...	...	...	...	Mds.	Mds.	
	...	...	...	...	20,26,469	21,57,999	
Kohat Mines ...	...	...	...	...	4,96,170	3,22,404	
Mandi Mines ...	...	...	...	...	1,25,361	1,24,632	
Sultānpur Salt Works	...	...	...	...	1,11,877	80,080	
Sambhar Lake ...	...	...	...	...	39,26,310	40,98,440	
Didwana Salt Source	...	...	...	...	2,45,381	2,38,403	
Pachbadra Salt Source	...	...	...	...	5,03,832	4,24,827	
Internal Branch ...	...	...	...	...	72,652	71,521	
				Total	75,07,952	75,18,256	

APPENDIX No. IV.

Comparative return of the number of persons arrested, convicted, &c., for the years 1896-97 and 1897-98.

Division.	Year.	Total number of persons arrested.	Released by Department.			Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of convictions on number of persons sent up for trial, less those whose cases are still pending.	Remarks.
			Infirm persons, pregnant women, and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.						
Panjáb Mines ...	1896-97	232	1	173	11	47	4	43	...	91.49	
	1897-98	268	...	222	12	34	...	34	...	100.00	
Sultánpur Salt Works	1896-97	...	...	...	...	...	...	...	...	...	
	1897-98	1	...	...	...	1	...	1	...	100.00	
Sambhar ...	1896-97	12	...	...	...	(a) 12	...	11	...	(e) 100.00	(a) One person absconded before trial.
	1897-98	16	...	...	...	16	...	16	...	100.00	
Didwana Salt Source	1896-97	1	...	...	...	1	...	1	...	100.00	
	1897-98	...	...	...	...	...	...	...	...	...	
Pachbadra Salt Source	1896-97	52	3	...	8	41	2	39	...	95.12	
	1897-98	7	...	...	...	7	...	7	...	100.00	
Falodi Salt Source	1896-97	...	...	...	...	...	...	...	...	...	
	1897-98	...	...	...	...	...	...	...	...	...	
Internal Branch	1896-97	1,210	14	624	131	(b) 441	40	892	...	(e) 90.74	(b) Nine persons absconded before trial.
	1897-98	1,232	76	590	124	(d) 442	7	428	1	(e) 98.39	(d) Six persons absconded before trial.
Total	1896-97	1,507	18	797	150	(c) 542	45	486	...	(e) 91.35	(c) Ten persons absconded before trial.
	1897-98	1,524	76	812	136	(d) 500	7	486	1	(e) 98.58	(d) Six persons absconded before trial.

(c) The percentages are calculated on the number of persons sent up for trial, less those whose cases are pending and those who have absconded.

APPENDIX V.

Comparative details of persons imprisoned and fined for breach of the Northern India Salt Revenue Laws.

Division.	Year.	Imprisoned.										Number fined.								Remarks.	
		Number imprisoned for six months and upwards.	Number imprisoned for three months and below six months.	Number imprisoned for two months and below three months.	Number imprisoned for one month and below two months.	Number imprisoned for fifteen days and below one month.	Number imprisoned for 10 days and below 15 days.	Number imprisoned below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and upwards.	Above Rs. 100 and below Rs. 250.	Above Rs. 50 and up to Rs. 100.	Above Rs. 30 and up to Rs. 50.	Above Rs. 20 and up to Rs. 30.	Above Rs. 10 and up to Rs. 20.	Above Rs. 5 and up to Rs. 10.	Up to Rs. 5.	Total who paid fines.	Aggregate paid.		Average fine.
Penjáb Mines	1896-97...	...	2	6	5	1	...	...	14	...	...	...	1	2	7	11	13	34	392	11.53	{ ... }
	1897-98...	1	12	...	1	...	...	14	...	...	...	...	...	1	1	3	17	22	126	5.73	
Sultánpur Salt Works	1896-97...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	{ ... }
	1897-98...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	
Sambhar Lake	1896-97...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	10	10	14	1.40	{ ... }
	1897-98...	...	4	...	1	1	...	...	6	...	...	...	...	...	...	...	10	10	15	1.50	
Didwana Salt Source	1896-97...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	{ ... }
	1897-98...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Pachbadra Salt Source	1896-97...	4	25	2	1	1	...	2	35	...	...	...	...	...	...	...	4	4	7	1.75	{ ... }
	1897-98...	1	...	...	2	...	...	...	4	...	...	...	...	...	1	...	2	3	27	9.00	
Falodi Salt Source	1896-97...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	{ ... }
	1897-98...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Internal Branch	1896-97...	5	30	29	87	49	...	46	273	...	...	...	...	5	15	26	76	122	833	6.83	{ ... }
	1897-98...	6	20	29	89	31	...	58	265	1	...	...	...	...	18	32	110	169	1,592	9.42	
Total	1896-97...	9	57	97	94	51	27	48	(a)323	...	...	...	1	7	22	37	104	171	1,249	7.35	{ ... }
	1897-98...	8	36	29	93	82	34	58	(b)290	1	...	...	2	6	20	35	139	204	1,760	8.63	

(a) Includes 8 persons punished with both fine and imprisonment.
(b) Ditto 7 ditto.

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REPORT
ON
THE ADMINISTRATION
OF
The Northern India Salt Revenue Department
FOR
THE OFFICIAL YEAR 1898-99.

THE receipts and charges of the Northern India Salt Revenue Department for the year under report are shown in full detail and compared with the figures of 1897-98 in Appendix I; but an abstract of them in a convenient form is given below:—

Receipts and charges of the Department.

Year.	Receipts.				Charges.			Net revenue.	Percentage of charges on receipts.	
	Salt.		Fees, cesses, fines, &c.	Total.	Estab-lishment.	Contin-gencies.	Total.			
	Excise duty.	Sale price.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1897-98	...	1,82,22,729	12,00,863	1,58,781	1,95,82,373	6,06,168	4,76,899	10,83,067	1,84,99,306	5.53
1898-99	...	1,90,84,618	12,20,676	1,57,074	2,04,62,368	5,99,846	5,46,755	11,46,601	1,93,15,767	5.60
Difference	...	+8,61,889	+19,813	-1,707	+8,79,995	-6,322	+69,856	+63,534	+8,16,461	+ .07

Under excise duty are included the duty on Kohát salt and the share of the British Government in the duty realized on salt sold at the mines in the Mandi State. Sale price represents the price at which salt was sold, apart from the duty, at the *cis*-Indus and Kálábágh Mines and at Sámbar, Pachbadra, Didwána and Falodi in Rájputána. Fees, cesses, fines, &c., comprise (1) all license fees collected in the Internal Branch; (2) the Government proprietary cess levied on salt sold at the Sultánpur Salt Works; and (3) all miscellaneous collections, inclusive of the charge made for filling and clearing through traffic salt at the Khewra Depôt in the *cis*-Indus and Kálábágh Mines Division, and at Sámbar and Pachbadra in Rájputána.

No alteration was made in the rates of duty on salt during the year, and the increase in the revenue was due to an increase in the quantity of salt excised at the *cis*-Indus and Kálábágh Mines and at Sámbar and Pachbadra in Rájputána.

Figures reviewed.

Under charges there was a saving in the cost of establishment, owing to the abolition of the Indus Preventive Line. The increased expenditure on contingencies was the result of larger payments for salt excavated at the *cis*-Indus Mines and manufactured at Sámbar and Pachbadra in Rájputána; and the increase of .07 in the incidence of charges on receipts arose from this cause.

Treaty payments, in accordance with past practice, have not been included under charges. Payments for the rent of salt sources, for the suppression of salt manufacture, and for

Incidence of charges on receipts, including treaty payments.

the abolition of transit and other duties on salt, appear to be properly debitable as charges incurred in the administration of the salt revenue; but the treaty payments cover also other matters, such as the abolition of transit dues on all articles of merchandize, the abolition of duties on saccharine produce, and the prohibition of the export of intoxicating drugs into British territory. Deducting, on a rough estimate, Rs. 2,25,350 on account of these latter items from the fixed sum of Rs. 27,85,057 payable under the treaties, a balance of Rs. 25,59,707 remains debitable to salt revenue; and to this the fluctuating item of royalty on the sales of Sámbar salt has to be added. The actual payments on account of royalty in 1898-99 amounted to Rs. 2,37,844, making a grand total of Rs. 27,97,551.

The treaties permit the sale in Central India and Rájputána, and indirectly also in the North-Western Provinces and Oudh and Central Provinces, of full duty-paid salt from the Bombay Presidency, in addition to the salt of this Department; and apparently, therefore, a proportionate share of the payments under the treaties should in fairness be debited to the Bombay Salt Department. In 1898-99 4,20,793 maunds of Bombay salt were exported into Central India and Rájputána, compared with 7,48,790 maunds of full duty-paid salt booked to the same area by this Department. Similarly, 5,65,779 maunds of Bombay salt were exported to the North-Western Provinces and Oudh during the year, and 17,07,342 maunds to the Central Provinces and Berar as compared with 30,25,087 maunds of Rájputána salt booked in the same period to the North-Western Provinces and Oudh, and 1,20,388 maunds to the Central Provinces and Berár. If, therefore, the treaty and royalty payments be distributed proportionately between the two Departments in accordance with the quantities of salt supplied from each to the areas for the benefit of which the treaties were designed, the Bombay Salt Department will be debited with Rs. 11,43,922 out of the Rs. 27,97,551; and the balance, *viz.* Rs. 16,53,629, will be debited to this Department.

If this sum be added to the charges of this Department, the incidence of charges on receipts for the year under report amounts to 13·68 per cent.

It may, of course, be argued that although the treaties permit the free passage of salt through Rájputána and the Central India States to the Central Provinces, the whole of the salt exported from the Bombay Presidency to the Central Provinces and Berár should not be taken into account in making this calculation, or that the Bombay Department should be debited only with a share of those treaty payments which were made to secure a free transit for our salt through native territory or to provide for the consumption of our salt within such territory; and that the payments (fixed and royalty) made for the lease of the Sámbar Lake and for the other salt sources in Jodhpur, should be excluded. The lease of these sources was, however, a necessary part of the administrative reforms which enabled the Government to equalize the salt duties throughout India; and, as an estimate, the share of the charges which has been debited to the Bombay Department may perhaps be accepted as sufficiently correct.

For the fixed payments under the treaties, sums payable, and not sums paid, have been taken for the purpose of the above calculation, as the amounts do not vary and are paid

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

sooner or later. Additional particulars in regard to the treaty payments will be found in paragraphs 6 and 7 of this Report.

2. The adjustment of the accounts of the Department for 1897-98 was effected during the year in communication with the Comptroller of India Treasuries, and no differences were discovered.

Adjustment of the accounts of the Department with the Comptroller of India Treasuries.

3. The following figures show the strength of the establishment of the Department at the close of the year under report as compared with 1897-98 :—

Strength of the establishment.

				Number of officers.		Number of men.	
1897-98	...	...	...	160	...	2,490 *	
1898-99	...	...	...	154	...	2,400	
			Difference	-6	...	-90	

* These figures do not agree with those shown in the report of 1897-98, as the detail of the Kohát establishment supplied for that year has been subsequently found to be incorrect.

Towards the close of 1897-98 the Government of India decided upon the abolition of the Indus Preventive Line, and by the close of that year 196 men had been brought under reduction. The rest of the establishment, comprising six officers and 90 men, was reduced during the year under report. All of the reductions were effected by absorptions on the occurrence of vacancies, and no expense was incurred in connection with the abolition of the Line on pensions and gratuities.

4. The total quantity of salt which was dealt with, i.e. sold or excised and issued free of price and duty, by the Department during the year, amounted to 81,84,474 maunds, compared with 77,66,051 maunds in 1897-98. There was an increase, therefore, of 4,18,423 maunds. The abstract below gives particulars for both years :—

Quantity of salt dealt with.

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Salt which paid full duty	70,71,220	73,27,890	+2,56,670
Kohát salt (which paid a special rate of duty)	8,22,404	4,62,375	+1,39,971
Mandi salt (which paid a special rate of duty)	1,24,632	1,26,715	+2,083
Total	75,18,256	79,16,980	+3,98,724
Salt sold free of duty	2,18,635	2,26,784	+8,149
Salt issued free of both price and duty	29,160	40,710	+11,550
Total	2,47,795	2,67,494	+19,699
GRAND TOTAL	77,66,051	81,84,474	+4,18,423

The quantities of the different kinds of salt paying the full duty which were sold during the past two years are shown below :—

Salt which paid full duty.

Sales.	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Sámbhar	40,98,440	41,21,743	+23,303
Cis-Indus and Kálábágh Mines	21,57,999	22,23,553	+65,554
Pachbadra	4,24,827	6,00,574	+1,75,747
Didwána	2,38,403	2,52,582	+14,179
Sultánpur	80,030	78,188	-1,842
Saltpetre refineries	71,521	51,250	-20,271
Total	70,71,220	73,27,890	+2,56,670

There was an improvement during the year in the trade of all of the important sources aggregating 2,78,783 maunds: while a falling off of 22,113 maunds occurred in the quantities of salt excised at the Sultánpur Salt Works and in salt-petre refineries. There were also increases of 1,42,054 maunds in the quantity of salt excised at special rates of

Salt which paid special rates of duty; and salt free of duty.

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Salt free of both price and duty.

duty, and of 8,149 maunds in the quantity of salt sold free of duty. The quantity of salt issued free of both price and duty was also higher by maunds 11,550. Full particulars regarding this salt and the salt sold free of duty will be found in the next paragraph.

Quantities of salt free of duty, and free of both price and duty, dealt with during the year.

5. The following statement shows in detail the quantities of salt sold free of duty, and the quantities of salt free of both price and duty, which were applied for by the States entitled to receive such salt during the past two years:—

Salt free of duty.					Salt free of price and duty.				
Source from which sold.	Native State.	Amount to which State is entitled.	Sales.		Salt source.	State applying for the salt.	Amount to which State is entitled.	Quantities applied for.	
			1897-98.	1898-99.				1897-98.	1898-99.
		Mds.	Mds.	Mds.			Mds.	Mds.	Mds.
Didwāna	Jodhpur	2,25,000	40,000	40,000	Sámbar	Alwar	1,000	1,000	1,000
Pachbadra			1,70,000	1,70,000		Bharatpur	1,000	1,000	...
Falodi			3,635	11,784		Dholpur	300	300	300
						Jaipur	7,000	...	14,000
	Total Jodhpur	...	2,13,635	2,21,784		Karauli	50	...	50
						Kisbangarh	50	50	50
Sámbar	Rámpur	6,000	5,000	5,000		Kotah	300	600	...
						Lawa	10	10	10
	GRAND TOTAL	2,31,000	2,18,635	2,26,784		Jodhpur	14,000	14,000	14,000
					Pachbadra	Jodhpur	10,000	10,000	10,000
						Udaipur	1,000	1,000	1,000
							34,710	27,960	40,410

Comparing issues with sales, the quantity of salt free of duty actually issued to the Jodhpur State amounted to 2,06,446 maunds, as against 2,21,784 maunds sold during the year, and as against 2,04,730 maunds actually issued in 1897-98. Satisfactory arrangements are now made by the Jodhpur Darbár to restrict its indents for duty free salt to the quantity which may be actually necessary for the requirements of the population of the State. The Rámpur Darbár again drew 1,000 maunds less than the quantity to which it is entitled.

I am glad to be able to say that no instances came to notice during the past year of duty-free salt thus issued having been exported beyond the limits of the States within which its consumption was authorized.

The actual issues of salt free of both price and duty amounted to 40,710 maunds, compared with 40,410 maunds that were indented for, and compared with 29,160 maunds that were issued in 1897-98. A running account is kept with the Darbárs in connection with this salt. The increase in the quantity indented for and issued during the year is owing to the Jaipur Darbár having applied for the instalments of two years together, 14,000 maunds; and this was only partly counterbalanced by the failure of the Bharatpur and Kotah Darbárs to indent for the salt due to them. The Bikaner Darbár is entitled to receive a refund of half duty on the quantity of full duty-paid salt consumed within the State up to a limit of 20,000 maunds. During the year under report 20,222 maunds of full duty paid salt were booked for consumption in Bikaner territory: 16,152 maunds from Didwāna and 4,070 maunds from Pachbadra. A refund of

Half duty on salt booked to Bikaner State.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

Rs. 25,000, therefore, became due to the Darbár on account of half of the duty on 20,000 maunds. Of this sum, Rs. 14,582-8-0 were paid to the Darbár during the year, and payment of the balance will be effected during 1899-1900.

6. The payments made during the past year under the salt treaties and agreements to Native States in Rájputána and Central India, to the Baháwalpur State in the Panjáb, and to the istamrárdárs and jágírdárs in the Ajmer district, amounted to Rs. 28,19,370-2-0, as compared with Rs. 30,08,424-4-9 during 1897-98. Full particulars of the sums which were due and the disbursements which were effected during the year will be found in Appendix III. In an abstract form the figures appear thus:—

	Amount payable.			Amount paid.		
	Rs.	s.	p.	Rs.	s.	p.
States in the Rájputána Agency	...	25,39,101	6 0	23,34,951	6 0	
States in the Central India Agency	...	4,03,800	0 0	4,04,418	12 0	
The Baháwalpur State in the Panjáb	...	80,000	0 0	80,000	0 0	
Total	...	30,22,901	6 0	28,19,370	2 0	

Excluding the royalty paid on the salt sold at the Sámbar Lake, the payments which were due in connection with treaties and agreements amounted in the aggregate to Rs. 27,85,057-6-10, Rs. 7,00,000 being payable under the treaties and Rs. 20,85,057-6-0 under the agreements; and of this sum Rs. 25,81,526-2-10 were actually disbursed—a difference of Rs. 2,03,531-4-0. A running account is kept of the payments. During the year the Udaipur Darbár in the Rájputána Agency failed to draw a sum of Rs. 2,04,150 which was due to the State; while, on the other hand, the Chief of Narsinghgarh, in the Central India Agency, drew the arrears of 1897-98, Rs. 618-12-0, in addition to the sum to which he was entitled for the year under report. The amount of royalty payable on the salt sold at the Sámbar Lake depends upon the annual quantity of salt disposed of in excess of a fixed limit of 17,25,000 maunds, 40 per cent. of the price of such excess being payable to the Jaipur and Jodhpur Darbárs. During the year the payments made on this account amounted to Rs. 2,37,843-15-2, as compared with Rs. 2,19,835-9-11 during 1897-98. Disbursements in connection with treaties and agreements are effected by the Comptroller of India Treasuries, and are debited to the head of assignments and compensations in the accounts of this Department.

7. The following account has been prepared, on the principle observed in previous years, to show the financial results for the past year of the Sámbar Lake treaties, and of the salt agreements concluded with the Darbárs when the other salt sources in Rájputána were leased and the Customs Line was abolished:—

Credits—

	Rs.
Price of 5,61,999 maunds of Sámbar salt sold for consumption in Native States during the year at an average of four annas a maund	1,40,500
Duty on 5,61,999 maunds at Rs. 2-8-0 a maund	14,04,997
Price of 78,160 maunds of Didwána salt sold for consumption in Native States during the year at 10-85 pies a maund	4,417
Duty on 22,230 maunds at Rs. 2-8-0 a maund	55,575
Duty on 15,930 maunds for Bikaner at Rs. 1-4-0 a maund	19,912
Price of 3,23,293 maunds of Pachbadra salt sold for consumption in Native States during the year at Annas 1-4-72 a maund	28,153
Duty on 1,64,561 maunds at Rs. 2-8-0 a maund	4,11,402
Duty on 4,070 maunds for Bikaner at Rs. 1-4-0 a maund	5,087
Price of 11,784 maunds of Falodi salt at Re. 0-1-6 a maund	1,105
Average cost for the three years ending 31st March 1879 of the abolished Customs Line	8,30,506
Total	29,01,654

Financial results of salt agreements.

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<i>Debits—</i>		Rs.
Treaty liabilities in 1898-99 to Native States under salt agreements	...	20,85,057
Share of Sámbar Lake Treaty payments for 1898-99, calculated in accordance with the proportion borne by the salt sold from Sámbar for consumption in Native States to the total quantity sold from the Lake	... ..	1,27,720
<i>Shares similarly calculated of—</i>		
(1) Sámbar Lake fixed and contingent charges	...	37,428
(2) Fixed and contingent charges of the Didwána Salt Source	...	9,256
(3) Ditto Pachbadra Salt Source	...	47,806
Total	...	23,07,267
Credit Balance	...	5,94,387

The credit balance amounts to Rs. 5,94,387, as compared with Rs. 8,34,028 in 1897-98. During the year, a smaller quantity of Sámbar salt was consigned to the States concerned. Credit is taken only for such salt as may be declared, at the time of issue from the salt sources under the control of this Department, to be for places in Native territory.

Deputation of officers to inspect salt works and tracts in Native States.

8. During the year under report the closed salt works and salt-producing lands of the States of Kishangarh, Sháhputra, Udaipur, Bharatpur, Dholpur, Alwar, Jaipur, Kotah, Bundi and Tonk in Rájputána, of Datia and Samphar in Central India, and of Baháwalpur in the Panjáb, were inspected, with the assent of the Political Officers and of the Darbárs concerned, by officers of the Department deputed for the purpose. The provisions of the salt agreements were found to be adequately observed in all of the States except Udaipur and Jaipur. In these latter some surreptitious manufacture of salt was discovered, and the matter was brought to the notice of the Residents. The salt marshes of Kachor-Rewása, Sargôt and Kuchaman, in the vicinity of the Sámbar Lake, were visited from time to time by officers deputed from Sámbar, and the results of the inspection were satisfactory. A Superintendent of the Department was deputed to visit the open salt works at Lonkaran Sarr in Bikaner territory, at which, under the terms of the salt agreement with the State, a maximum quantity of 30,000 maunds of salt is permitted to be manufactured annually for the consumption of the population of the State. The terms of the agreement appear to be observed; and inquiries made in the Baháwalpur State and in the British districts in the Panjáb marching with Bikaner territory showed that the use of the salt is confined within proper limits. The salt is sold at the works at Rs. 2 a maund; and as it is not of superior quality, this price is sufficiently high, under the precautions observed by the Darbár, to check its exportation beyond the borders of the State.

RAJPUTANA SALT
SOURCES:
(1)
SAMBHAR LAKE:
Receipts and charges.

9. The receipts and charges of the Sámbar Lake Division will be found detailed and compared with those of 1897-98 in Appendix I of this report. The figures are summarized below:—

	1897-98.	1898-99.	Difference.
<i>Receipts—</i>			
	Rs.	Rs.	Rs.
Duty on salt	1,02,46,099	1,03,04,356	+58,257
Price of salt	10,25,860	10,31,686	+5,826
Miscellaneous revenue	27,505	22,594	—4,911
Total	1,12,99,464	1,13,58,636	+59,172
<i>Charges—</i>			
Establishment	1,07,963	1,11,833	+3,870
Contingencies	1,27,259	1,62,997	+35,738
Total	2,35,222	2,74,830	+39,608
Net Revenue	1,10,64,242	1,10,83,806	+19,564

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

An increase occurred in the revenue of the year under report under the heads of excise duty and price, 41,26,743 maunds having been disposed of, as compared with 41,03,440 maunds during 1897-98—an increase of 23,303 maunds. The falling off in miscellaneous revenue was due to a diminution in the quantity of salt indented for under the through traffic system, which caused a decrease in the collections of the additional charge of three pies a maund levied on such salt. The charges of the year were heavier than those of 1897-98. The cost of the establishment was greater, owing partly to officers of higher grades having been posted to the Division during the year, and partly to a stronger temporary staff having been employed for guarding the Lake during a season of drought. The increase in contingent expenditure was due to some extent to an increase of expenditure on the construction and repairs of buildings, but principally to the manufacture of a larger quantity of salt, 53,17,712 maunds having been made, as compared with 18,31,629 maunds during 1897-98.

SAMBHAR LAKE.
Fluctuations in revenue
and expenditure ex-
plained.

10. The manufacture of salt at the Sámbar Lake is dependent upon the monsoon rainfall. During the past three years of drought the accumulation of brine in the Lake during the monsoon of each year has been so small, and has evaporated so rapidly in the dry atmosphere of Rájputána, that the manufacture of salt has been carried on under very unfavourable conditions. The rainfall of 1897-98 amounted to 14·96 inches, and as the brine which collected was contaminated with vegetable matter, the quantity of salt manufactured during that year was comparatively small. The fall of 1898-99 was still more unfavourable, only 10·95 inches having been registered; but the brine, though less in quantity, was purer and of better quality. As soon as it became apparent that the monsoon rainfall during the year was likely to be deficient, every effort was made to secure as much brine as possible in the Lake works. On the 11th August 1898 the filling of brine into the walled enclosures at Sámbar and Náwa was commenced, and was continued as long as brine was available in the Lake. And as soon as the monsoon season was over sections of the Lake bed were enclosed for the production of spontaneous salt, and arrangements were made for the manufacture of salt by means of shallow solar evaporation pans along sections of the Lake shore where manufacturing conditions were favourable. The following figures show the results of the efforts made as compared with the outturn of 1897-98:—

Manufacture of salt.

Quantity of salt manufactured.	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Outturn from walled enclosures ...	16,00,126	43,98,925	+ 27,98,799
Produce of pans on the Lake edge....	1,84,009	7,43,666	+ 5,59,657
Spontaneous salt obtained from the Lake bed.	47,494	1,75,121	+ 1,27,627
Total ...	<u>18,31,629</u>	<u>53,17,712</u>	<u>+ 34,86,083</u>

Quantities of salt produced.

Walled enclosures.—There are 11 of these works at the Lake, 10 at the Sámbar or eastern end of the Lake, and one at Náwa in the west, covering an area of 735·79 acres of evaporating surface, and containing pans varying in size from 421 feet by 152 feet to 670 feet by 200 feet. The works at Sámbar were completely filled before the brine in the Lake disappeared by evaporation. Owing to the low level of the Lake there was but little brine at the western end, and it was only possible to partially fill 32 of the 60 large evaporation pans in the walled enclosure at Náwa. The general result of the

Walled enclosures.

SAMBHAR LAKE.

manufacturing operations was, however, satisfactory, though the salt obtained was not as good as in favourable years, as it was somewhat small in grain. The best salt is obtained at the Lake from a depth of about 12 inches of brine at saturation point; but during the past year a much greater depth was taken into the pans of the walled enclosures, owing to the necessity for securing as much brine as possible before the shallow sheet of it in the Lake evaporated. The salt, though not first class in quality, is all saleable and is better than that manufactured during 1897-98, when conditions were still more unfavourable.

Lake edge pans.

Lake edge pans.—In all, 2,392 of these were worked for the production of salt, and in the circumstances the quantity produced was satisfactory. The best pan salt is obtained when brine from the Lake is used. During the past year this could not be done to any great extent, as the Lake dried up more rapidly than usual, and subterranean brine from shallow wells dug in the Lake shore was utilized largely. In consequence of this, the salt obtained was small in grain, but it was white and saleable. A large proportion of it had, in fact, been disposed of by the close of the year.

Spontaneous salt.

Spontaneous Salt.—The quantity of this description of salt collected was larger than in 1897-98, but it was small compared to the outturn of a favourable year. The level of the Lake being exceptionally low, but small quantities of brine were available in the parts of the Lake bed, whence spontaneous salt can be economically gathered. The outturn was satisfactory under the circumstances, and the salt, though not equal in quality to the produce of a favourable year, is all saleable. The smallness of the outturn of spontaneous salt indicates the difficulties under which manufacture was carried on during the year, as nearly $6\frac{1}{4}$ lakhs of maunds of such salt were gathered during 1895-96 and more than $6\frac{1}{2}$ lakhs in 1894-95.

Cost of manufacture.

During 1897-98 the expenditure in connection with manufacture amounted to Rs. 1,04,858, and the incidence of this sum on the quantity of salt produced, 18,31,629 maunds, was 10·99 pies a maund. But in that year a sum of Rs. 51,695 was expended on original works, namely the construction of a new walled enclosure with railway sidings at Náwa, and the deepening and remodelling of one of the enclosures at Sám-bhar. Excluding this item, the sum expended on the production and storage of salt, up-keep of works, &c., was Rs. 53,163, and the incidence on the outturn of salt of the year was 5·57 pies a maund. The total expenditure of the year under report was Rs. 1,39,149, and the incidence of this sum on the quantity of salt produced, 53,17,712 maunds, amounts to 5·02 pies a maund. But during this year also Rs. 8,493 were expended on the completion of the walled enclosure at Náwa and the pitching of the sides of the pans of the enclosures at Sám-bhar with stone. Deducting this sum, the balance expended on the production of salt gives an incidence of 4·72 pies a maund. Taking expenditure on collection and storage only, the following figures show the cost of the different descriptions of salt produced during the past two years:—

	1897-98.	1898-99.
	Pies per maund.	Pies per maund.
Salt of walled enclosures	3·47	3·43
Salt of Lake edge pans...	5·14	5·49
Spontaneous salt	6·83	6·97

Including cost of maintenance and repair and the interest on the capital expended on the construction of the works, the cost of salt obtained from the walled enclosures during the past year was 5·71 pies a maund.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

The incidence of cost is usually less during a favourable year than in one of drought. During an unfavourable year pan and spontaneous salt are obtained far from the Lake shore, and the cost of storage is greater; and in the walled enclosures there is a larger accumulation of bitterns to be removed and the incidence of up-keep is higher.

SAMBHAR LAKE.

11. The following figures show the quantities of salt made, sold, and in store at the Lake during the past year compared with 1897-98:—

Stocks of salt.

		1897-98.	1898-99.
		Mds.	Mds.
<i>Credits—</i>			
Opening balance of stock	...	55,24,538	32,35,761
Quantity of salt produced	...	18,31,629	53,17,712
Excesses discovered in heaps of salt cleared	...	1,56,526	39,098
Total	...	75,12,793	85,92,566
<i>Debits—</i>			
Quantity of salt sold	...	41,03,440	41,26,743
Issues of salt free of both price and duty	...	16,960	29,410
Deficits found in heaps of salt cleared	...	1,56,632	1,12,339
Total	...	42,77,032	42,68,492
Closing stock balance	...	32,35,761	43,24,074

Compared with 1897-98 the closing balance of stock was larger by 10,88,313 maunds. The quantity of salt in store at the close of 1898-99 exceeded the probable demand for a year; and, though the prospects at present are indifferent, it is hoped that it will be possible to make sufficient salt during 1899-1900 to prevent any risk of a failure of supply. Eighty heaps of salt were cleared during the year. These were estimated to contain maunds 38,10,506-26-0, and the actual outturn proved to be maunds 37,37,259-20-0. There was therefore a deficit of maunds 73,247-6-0, or 1.92 per cent. Considering that the salt at the Lake is stored in heaps in the open, and is exposed to all the vicissitudes of the weather, the result is fairly satisfactory.

Results of estimation of salt.

12. During the year under report Sambhar salt was sold at a uniform price of four annas a maund, the price having been maintained unaltered since 1894-95. On salt sold under the through traffic system a charge of three pies a maund is levied in addition to the sale price, to cover the cost of bagging and clearing the salt by departmental agency. The following figures show ordinary and through traffic sales of Sambhar salt during the past two years:—

Trade: sales and issues of salt.

Sales of salt.

		1897-98.	1898-99.	Difference.
		Mds.	Mds.	Mds.
Through traffic sales	...	17,44,554	14,33,784	-3,10,770
Ordinary trade	...	*23,58,886	*26,92,959	+3,34,073
Total	...	41,03,440	41,26,743	+23,303

* Includes 5,000 maunds issued on payment of price, but free of duty, to the Rámpur Darbár.

There is but little difference in the total sales of the two periods. The question of the decrease in through traffic transactions will be discussed further on in the report in the paragraphs dealing with the through traffic system.

The actual issues of salt are compared with the sales in the figures below:—

Sales and issues compared.

		1897-98.	1898-99.
		Mds.	Mds.
Sales	...	41,03,440	41,26,743
Clearances	...	40,56,180	39,24,927

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SAMBHAR LAKE.

The decrease in the clearances was caused by traders holding back salt towards the close of the year in order to regulate supply in the different markets. The uncleared balance of salt sold amounted to 2,99,410 maunds at the close of the year, as compared with 97,594 maunds only at the end of 1897-98. No restriction existed on the removal of salt from the Lake. The salt issued from the Lake was removed as follows:—

By railway	...	...	...	...	...	Mds. 38,55,219
„ road	...	...	...	...	...	69,708
Total						39,24,927

Great facilities are offered at the Lake for the removal of salt by railway. Sidings run to every walled enclosure and to all storage grounds on the Lake edge; bags of salt filled at heaps can be at once placed in railway wagons standing within easy distance; and for a small payment of three pies a maund, the Department undertakes to despatch salt to any railway station within areas of consumption.

The salt removed by road is carried entirely by Banjāras. These carriers visit the Lake with their pack-bullocks, and convey the salt which they obtain to parts of Rājputāna south of Sámbar, at a distance from railway lines. The road traffic has fallen off as railway communications have extended, and a further decline is probable in the future.

Distribution of salt over areas of consumption.

The issues of Sambhar salt during the past two years to the areas in which it is consumed are compared in the statement below:—

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
North-Western Provinces and Oudh	28,92,764	28,80,562	—12,202
The Panjáb	2,95,268	2,68,725	—26,543
Rājputāna	6,34,558	5,33,643	—1,00,915
Central India	2,02,060	2,21,615	+19,555
Central Provinces	17,452	16,457	~ 995
Bengal (for Nepál)	14,078	3,925	—10,153
Total	40,56,180	39,24,927	—1,31,253

Financial results of the lease of the Sámbar Lake.

13. The financial results of the working of the Sámbar Lake, from the beginning of the lease in 1870-71 down to the close of the past year, will be found in Appendix IV. This running account, which now extends over 29 years, shows that at the end of the year under report there was a net credit balance of Rs. 58,28,209, compared with Rs. 53,38,395 at the end of 1897-98, or an increase of Rs. 4,89,814. In addition, there was a balance of stock of salt in hand at the close of the past year of 43,24,074 maunds. If the quantity, 17,25,000 maunds, to be delivered to the Darbārs in case of relinquishment of the lease of the Lake be deducted, a balance remains of 25,99,074 maunds, worth nearly 6½ lakhs of rupees at the present selling rate of four annas a maund.

14. The following figures show the receipts and charges of the Didwāna salt source for the past two years. Particulars of the different items will be found, compared with 1897-98, in Appendix I:—

	1897-98.	1898-99.	Difference.
	Rs.	Rs.	Rs.
<i>Receipts—</i>			
Duty on salt	5,96,008	6,31,455	+35,447
Price of salt	17,400	16,539	—861
Miscellaneous revenue	112	127	+15
Total	6,13,520	6,48,121	+34,601
<i>Charges—</i>			
Establishment	23,293	28,281	+4,988
Contingencies	13,530	22,024	+8,494
Total	36,823	50,305	+13,482
Net Revenue	5,76,697	5,97,816	+21,119

(2)
DIDWANA.
Receipts and charges.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

A larger quantity of salt was excised from this source during the year; 2,52,582 maunds having paid duty, compared with 2,38,403 maunds during 1897-98—an increase of 14,179 maunds.

DIDWANA.
Fluctuations in revenue and expenditure explained.

Under charges, the increase in the cost of establishment was due to the Assistant Commissioner having drawn an annual increment to his pay, and to his having received, under the orders of the Government of India, a large sum on account of arrears of exchange compensation allowance. Contingent expenditure also was greater, owing to larger refunds having to be made of half duty on salt booked to the Bikaner State, as already explained in paragraph 5.

15. Salt is manufactured at Didwāna by the evaporation of brine obtained from wells. The brine is rich, the supply is abundant, and production is independent of climatic conditions. The source is capable of producing salt in large quantities, but the salt is not of first-rate quality. Owing partly to this, and partly to the position of the source in a desert country at a distance from railway communication, the demand for the salt is limited. During the past two years the following quantities of salt were manufactured:—

Manufacture of salt.

Quantities of salt produced.

1897-98	...	...	...	...	...	Mds. 1,94,137
1898-99	...	...	...	...	...	1,99,669
				Increase	...	+ 5,532

Salt is purchased from the manufacturers at two, two and-a-half, and three pies a maund according to quality. The average cost of manufacture and storage during the year under report amounted to 4.63 pies a maund, as compared with 5.51 pies a maund during 1897-98.

Cost of manufacture.

The quantities of salt made, sold, and in store at the source during the past two years are shown below:—

Stocks of salt.

		1897-98.	1898-99.
		Mds.	Mds.
Opening balance of stock	...	6,14,661	5,43,708
Quantity of salt produced	...	1,94,137	1,99,669
Excesses discovered in heaps of salt cleared	...	13,313	22,148
Total	...	8,22,111	7,65,525
Quantity of salt sold	...	2,78,403	2,92,582
Deficits found in heaps of salt cleared...	...	...	2,475
Total	...	2,78,403	2,95,057
Closing stock balance	...	5,43,708	4,70,468

The stock balance at the close of the year was less than that of 1897-98, but was more than sufficient to meet any demand likely to arise. Salt can be made with such facility at this source, and the trade is so small in comparison with the quantity of salt which can be produced, that a much smaller balance of stock would suffice. Manufacture has been restricted during the past two years with a view to reducing the stock in hand.

16. Didwāna salt was sold at one anna a maund from the 1st April to the 13th December 1898, and at nine pies a maund from the 14th December 1898 to the close of the year. The latter rate still obtains at the source. During 1897-98 the rate was uniform at one anna a maund throughout the year. The sales effected at the source during the past two years, of duty-paying and duty-free salt, are shown below:—

Trade: sales and issues of salt.

Sales of salt.

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Full duty-paid salt	2,38,403	2,52,582	+14,179
Duty-free salt issued to the Jodhpur Darbār	40,000	40,000	...
Total	2,78,403	2,92,582	+14,179

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DIDWANA.

Though the manufacture of salt is but little affected by the weather, yet the prosperity of the trade is greatly dependent upon the annual rainfall. The whole of the salt which issues from the source is removed by road on carts and pack-animals. The trade routes traverse arid tracts of country, and the nearest station (Kuchaman Road on the Sámbar Lake) of the Rájputána-Málwa Railway lies at a distance of 38 miles. When the rainfall is favourable there is a sufficiency of water and fodder, and salt can be transported without difficulty; during a year of drought it is difficult for animals to visit the source in the dry months in large numbers. The country has suffered from drought for the past two years, and the slight improvement in sales during the year under report was due to the importation of grain in consequence of a partial failure of the crops, salt having been exported as a return freight.

Sales and issues compared.

The following is a comparison of the sales and actual issues of salt:—

				1897-98.	1898-99.
				Mds.	Mds.
Sales	...	...	...	2,78,403	2,92,582
Clearances	...	...	...	2,78,278	2,92,082

These figures include 40,000 maunds, duty free salt sold to the Jodhpur Darbár.

Salt is purchased as carriage becomes available, and the difference between sales and issues is always small.

Distribution of salt over areas of consumption.

The salt on clearance from the source was booked as follows:—

			1897-98.	1898-99.	Difference.
			Mds.	Mds.	Mds.
The Panjáb	...	...	2,14,463	2,13,783	—680
Rájputána	...	...	63,815	78,299	+14,484
Total	...	...	2,78,278	2,92,082	+13,804

Of the quantity booked for the Panjáb during the past year, 75,154 maunds were for Dehli *via* the Kuchaman Road Station of the Rájputána-Málwa Railway. The final destination of such salt depends upon the demand and prices at the different markets, and is determined by agents resident in the adjacent town of Náwa. Out of the 75,154 maunds, 68,576 maunds were, on arrival at the railway, actually consigned to the following areas of consumption:—

				Mds.
The Panjáb	...	...	...	29,786
North-Western Provinces and Oudh	...	...	...	38,790
Total	...	...	...	68,576

(3)
PACHBADRA:
Receipts and charges.

17. The receipts and charges of the Pachbadra salt source for the past two years are given below. Particulars of the different items will be found in Appendix I:—

			1897-98.	1898-99.	Difference.
			Rs.	Rs.	Rs.
<i>Receipts—</i>					
Duty on salt	...	...	10,62,067	15,01,436	+4,39,369
Price of salt	...	...	55,765	67,117	+11,352
Miscellaneous revenue	...	...	5,746	8,731	+2,985
Total	...	...	11,23,578	15,77,284	+4,53,706
<i>Charges—</i>					
Establishment	...	...	44,201	45,223	+1,022
Contingencies	...	...	56,275	73,712	+17,437
Total	...	...	1,00,476	1,18,935	+18,459
Net revenue	...	...	10,23,102	14,58,349	+4,35,247

Fluctuations in revenue and expenditure explained.

The large increase in the revenue was owing to a considerable development of the trade in this salt with

Rájputána, Central India, and the North-Western Provinces and Oudh; 6,00,574 maunds having paid excise duty during the year, as compared with 4,24,827 maunds during 1897-98—an increase of 1,75,747 maunds.

PACHBADRA.

Under charges, the slight increase in the cost of establishment was due to the Assistant Commissioner having drawn an annual increment to his pay during the year. Contingent expenditure was heavier, as a larger supply of salt had to be purchased from manufacturers to meet the increased demand.

18. Pachbadra salt is obtained by the solar evaporation of brine in large pits excavated to the level of the brine springs in the bed of the depression which forms the source. These pits are on an average about 230 feet in length by 60 feet in breadth and are about 12 feet in depth. Brine at about saturation point flows into them to a depth of about three feet, and as evaporation proceeds, the inflow continues, until the pits are full of salt up to the brine level. The thorny branches of a desert shrub are thrown into the brine when precipitation commences, in order to facilitate the crystallization of the salt. The average outturn of a pit is about 10,000 maunds, and as the day temperatures are very high during the hot season, and the atmosphere of the desert country in which the source is situate is extremely dry, a crop of salt is obtained from each pit at intervals of about two years. The brine being obtained from springs, the annual monsoon rainfall only affects indirectly the production of salt. A favourable fall renders the yield from the springs more copious, and by diluting the brine tends to the formation of better salt as the result of retarded precipitation during the hot months of the year. Good salt can, however, be obtained at this source in almost any season, and the expansion of the trade in Pachbadra salt which has recently occurred is therefore very satisfactory. The rainfall of the year amounted to 11·69 inches, compared with 13·36 inches during 1897-98. The fall in both years would have been sufficient for the needs of the country and of salt manufacture, if its distribution had been normal; but in each case the greater proportion of the rain occurred during July, and much of the benefit of it was lost owing to the great heat of the two succeeding months. The seasons during the two past years have therefore been unfavourable.

Manufacture of salt.

The salt is supplied by the manufacturers at a uniform rate of one anna a maund, and is stored in oblong pyramids on the banks of the pits from which it is obtained. In the first instance the contents of these heaps of salt are estimated and paid for by cubic measurement calculated at the rate of 25 sers to a cubic foot; and later, when the heaps are cleared, the value of any excess discovered by actual weighment is disbursed. In this manner the manufacturers are paid for every maund of salt delivered by them to the Department. The rate fixed, namely, one anna a maund, has been proved by experience to be amply remunerative.

Cost of manufacture.

There are 265 registered working pits at the source, and of these 184 are reported to be in good order. Salt was taken from 107 pits during the year. The remaining pits are estimated to have contained about 13½ lakhs of maunds of salt at the close of the year. Fifty of them were emptied during 1897-98, and salt was still forming in the emptied pits when the year ended and the above estimate was framed.

Salt produced and stocks available.

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PACHBADRA.

An abstract account of the salt made, stored, and sold and issued free of price and duty in the past two years is given below:—

	1897-98.	1898-99.
	Mds.	Mds.
Opening balance of stock	3,64,292	2,55,183
Quantity of salt stored including excesses and deducting deficits discovered in heaps cleared ...	4,96,718	7,72,303
Total ...	8,61,010	10,27,486
Quantity of salt sold	5,94,827	7,70,574
Salt issued free of both price and duty ...	11,000	11,000
Total ...	6,05,827	7,81,574
Closing stock balance	2,55,183	2,45,912

The increase in the quantity of stock purchased was necessary to meet the expansion of the trade. The salt obtained was white and of very superior quality. Payments to manufacturers during the year aggregated Rs. 48,412, compared with Rs. 30,977 during 1897-98. The salt is issued in as fresh a condition as possible to the trade, and the stocks are therefore kept low. Adding salt which has just been extracted, but had not been paid for, to the registered stock balance, there were actually about 5½ lakhs of maunds of salt available at the close of the year—a quantity sufficient to meet all demands.

Trade :
sales and issues of salt.

19. The sale price of Pachbadra salt was one anna and six pies a maund from the 1st April to the 13th December 1898, and one anna and three pies a maund from the 14th December 1898 to the close of the year. An additional charge of three pies a maund is levied on all salt indented for by traders under the through traffic system, to meet the cost of bagging and clearance by departmental agency. The sales of salt at the source during the past two years were as follows:—

Quantities of salt sold.

Full duty-paid salt	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Through traffic sales	3,47,754	5,41,496	+ 1,93,742
Ordinary trade	77,073	59,078	— 17,995
Total	4,24,827	6,00,574	+ 1,75,747
Duty free salt sold to the Jodhpur Darbār ...	1,70,000	1,70,000	...
Grand Total of Sales	5,94,827	7,70,574	+ 1,75,747

About nine-tenths of the quantity of salt sold on payment of full duty—the whole, in fact, of the salt removed by railway from this source—was sold on through traffic indents.

The increase in the duty-paid trade of the source has been mainly due to the reduction in the price charged during the latter part of the year, and to a reduction of five pies a maund in the freight rates on the section of the Jodhpur-Bikaner Railway from Pachbadra to Kuchaman Road on the Sámbar Lake, with effect from the 1st January 1899. These reductions in cost aggregate eight pies a maund; but Pachbadra salt remains dearer than Sámbar salt by one anna a maund at the Kuchaman Road Station. The quality of the salt now produced at Pachbadra is, however, so good that, notwithstanding this difference in cost, Pachbadra salt has competed successfully with salt from Sámbar in several districts of the North-Western Provinces, and also in Central India and Rájputána. The falling off in the quality of Sámbar salt, which has occurred owing to the recent unfavourable seasons, has contributed to this result; and with good seasons the Lake salt will probably recover some if not all of the lost ground.

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20. The following figures compare the sales of duty-paid salt with the quantities actually cleared and despatched from the source during the past two years:—

PACHBADRA;
Sales and issues of full
duty-paid salt compared.

				1897-98. Mds.	1898-99. Mds.
Sales	...	...	...	4,24,827	6,00,574
Clearances	...	...	...	4,26,007	5,75,998

The clearances exceeded sales in 1897-98 owing to the despatch during that year of salt purchased during 1896-97. The salt issued during the year under report was removed in the following manner:—

					Mds.
By railway	...	...	...	...	5,16,148
„ road	...	...	...	...	59,850
Total	...	...	...	...	5,75,998

The road traffic is entirely in the hands of Banjára carrier traders. The trade continues to decline; the quantity of salt thus removed (59,850 maunds) having been less by 48,616 maunds than the average quantity (1,08,466 maunds) removed in each of the past four years; and it is probable that it will become still more insignificant in the near future.

Of the 1,70,000 maunds of duty-free salt sold to the Jodhpur State during the year, 1,54,662 maunds were actually cleared and issued. The salt was removed partly by railway and partly by road.

Sales and issues of duty-free salt.

The quantities of duty-paid and duty-free salt issued from Pachbadra to the areas of consumption in the past two years are compared below:—

Distribution of salt over
areas of consumption.

		1897-98. Mds.	1898-99. Mds.	Difference. Mds.
Rájputána	...	2,75,665	2,84,262	+8,597
Central India	...	1,77,631	1,97,942	+20,311
Central Provinces	...	1,20,851	1,03,931	—16,920
North-Western Provinces and Oudh		12,955	1,44,525	+1,31,570
Total	...	5,87,102	7,30,660	+1,43,558

21. The Luni salt tract is included in the Pachbadra Division. There was no change in the strength of the establishment employed in preventing the removal of salt from the numerous and extensive deposits in the Luni river and the channels of its delta. Forty-four persons were arrested during the year for removal of quantities of salt which aggregated maunds 5-24-13. As usual, free salt was issued during the year to the population of the Luni delta, at the rate of six seers to each person. In May 1898, maunds 6,146-10-0 were distributed to 40,975 persons, inhabiting 39 villages in the Sanchôr pargana of the Jodhpur State.

The Luni salt tract.

22. The circumstances under which the establishment posted at the Falodi salt source was withdrawn, and the salt in store made over to the Jodhpur Darbár for sale, were fully described in paragraph 55 of last year's report.

(4)
FALODI:
Sales of salt by the Jodh-
pur Darbár.

The following figures show the sales effected by the officials of the Darbár, and the stock in hand at the close of the year under review:—

				Mds.
Opening balance of stock	...	...	...	86,701
Sales during the year	...	...	...	11,784
Closing stock balance	...	...	...	74,917

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FALODI.

The value of the salt sold by the Darbár, and due to the Department, was Rs. 1,104-12-0, calculated at the rate of 1½ annas a maund. No expenditure was incurred by the Department in connection with the source.

Financial results of the lease of the minor Salt Sources in Jodhpur.

23. In Article XI of the salt agreement with the Jodhpur Darbár, it is stipulated that in the event of the total realizations from the sale of salt at the sources of Didwána, Pachbadra and Falodi exceeding in any year the charges properly debitable against them, one-half of the excess shall be paid to the Darbár. The following summary, showing the financial results during the past year of the lease of the sources named, is therefore placed on record :—

<i>Receipts.</i>						
		Mds.				Rs.
By sale of	...	2,92,582	of salt at	Didwána	...	16,539
Ditto	...	7,70,574	ditto	Pachbadra	...	67,117
Ditto	...	11,784	ditto	Falodi	...	1,105
Total	...	<u>10,74,940</u>			...	<u>84,761</u>

<i>Charges.</i>							
						Rs.	
To fixed and contingent charges (excluding Treaty payments)			}	Didwána	...	50,305	
				Pachbadra	...	1,18,935	
				Falodi	...	...	
Liabilities under Article VI of the agreement			...	...	...	3,76,000	
Ditto	X	ditto	...	...	...	1,25,000	
Total					...	<u>6,70,240</u>	
Net debit balance						...	<u>5,85,479</u>

Mode of calculating selling price at the Rájputána Salt Sources explained.

24. The following statement has been prepared to show what the selling price of salt should be at the Rájputána Salt Sources, under the system prescribed in Resolution No. 326, dated the 17th January 1882, of the Department of Finance and Commerce. The figures given are for the seventeen years from the 1st April 1882 to the 31st March 1899 :—

Names of Salt Sources.	Manufacture, storage, and supervision.	Rent of sources and royalty on sales.	Despatching charges on through traffic and agency salt, and commission to salt agents.	Total.	Quantity of salt produced less ascertained wastage, and free issues to Darbárs.	Average cost per maund of saleable stock as per column 6.	Total quantity sold.	Total price realized including miscellaneous charges.	Average price realized.	Profit or loss per maund.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Mds.	Rs. a. p.	Mds.	Rs.	Rs. a. p.	Rs. a. p.
Sámbar	33,38,620	95,27,074	4,67,214	1,33,32,908	6,90,81,415	0 3 1-06	6,47,57,341	1,66,94,175	0 4 1-50	+0 1 0-44
Didwána	1,89,861	9,35,875	...	11,25,736	68,37,479	0 2 7-61	63,67,011	6,44,358	0 1 7-43	-0 1 0-18
Pachbadra	7,12,392	13,05,248	1,19,749	21,37,389	1,06,12,934	0 3 2-66	1,03,67,022	11,89,460	0 1 10-03	-0 1 4-63
Closed Salt Sources.	22,497	60,367	...	82,864	4,02,975	0 3 3-48	3,28,058	46,305	0 2 3-10	-0 1 0-38
Total, Márwár.	9,24,750	23,01,490	1,19,749	33,45,989	1,78,53,388	0 2 11-98	1,70,62,091	18,80,123	0 1 9-16	-0 1 2-82
Total	42,63,370	1,18,28,564	5,86,963	1,66,78,897	8,69,34,803	0 3 0-84	8,18,19,432	1,85,74,298	0 3 7-59	+0 0 6-75

NOTE.—The figures in column 3 represent—

- (1) In the case of Sámbar, the total Treaty payments for the first eight years at the rate of Rs. 5,50,000 per annum plus the amount of royalty actually paid, and the amount for each of the remaining nine years of the rateable share calculated on the sales of the fixed sum of Rs. 5,00,000 now chargeable against the selling price for the whole of the Rájputána Salt Sources under the orders of Government conveyed in letter No. 544, dated 22nd November 1890.
- (2) In the cases of Didwána and Pachbadra, the rateable share for the first eight years, calculated on the sales, of the sum of Rs. 1,70,000 chargeable against selling price under the orders of Government conveyed in letter No. 2057, dated 9th July 1884, and rateable shares for the remaining nine years of the fixed sum of Rs. 5,00,000 above referred to.
- (3) In the case of closed Salt Sources (Falodi and the Luni) the rents, Rs. 6,000, fixed by the Jodhpur salt agreement for the first eight years, and for the remaining nine years the rateable share of the fixed sum of Rs. 5,00,000 calculated on the sales for Falodi only, as no sales are now made from the Luni.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

The figures show that during the past 17 years 8,69,34,803 maunds of salt were produced at all the sources, at an average cost of three annas and .84 of a pie a maund; that 8,18,19,432 maunds were sold at an average rate of three annas 7.59 pies a maund; and that a net profit accrued of 6.75 pies a maund.

25. Lastly, the following figures show, for all of the Rájputána salt sources, the total realizations on account of sale price, and the total expenditure which must be recouped from that price, from 1870-71 (the year in which the Sámbar Lake was leased) down to the close of 1898-99. Treaty and royalty payments, calculated in the manner indicated by the foot-notes of the statement in the paragraph immediately preceding, are included in the items of charges:—

Expenditure to be recouped from the price of salt sold at the Rájputána Salt Sources.

Receipts—				Rs.
Realizations to close of 1897-98	...	...	...	2,95,65,575
Realized during 1898-99	...	...	...	11,47,326
Total				3,07,12,901
Charges—				
Expenditure to close of 1897-98	...	...	...	2,57,24,994
Ditto during 1898-99	...	...	...	7,48,081
Total				2,64,73,025
Net profit				42,39,876

There was also a balance of salt in stock at the different Salt Sources of 51,15,371 maunds at the close of the past year. The value of this salt at the present selling prices was as follows:—

Mds.		Rs.
43,24,074 of Sámbar salt at four annas a maund	...	10,81,018
2,45,912 of Pachbadra salt at 1½ annas a maund	...	19,212
4,70,468 of Didwána salt at nine pies a maund	...	22,053
74,917 of Falodi salt at 1½ annas a maund	...	7,024
51,15,371	Total	11,29,307

Taking the profit actually realized and the value of the stock in hand together, the credit balance at the close of the year amounted to Rs. 53,69,183.

26. The following figures show the receipts and charges of the *cis*-Indus and Kalábágh Mines Division during the past two years:—

PANJAB SALT SOURCES:

(1)

Cis-INDUS AND KÁLABÁGH MINES: Receipts and charges.

Receipts—		1897-98.	1898-99.	Difference.
		Rs.	Rs.	Rs.
Duty on salt	...	53,94,999	55,58,882	+1,63,883
Price of salt	...	1,01,156	1,04,229	+3,073
Miscellaneous revenue	...	62,582	64,894	+2,312
Total		55,58,737	57,28,005	+1,69,268
Charges—				
Establishment	...	1,58,930	1,39,043	—19,887
Contingencies	...	1,62,309	1,74,448	+12,139
Total		3,21,239	3,13,491	—7,748
Net revenue		52,37,498	54,14,514	+1,77,016

Full information in connection with these items will be found in Appendix I.

There was a considerable improvement in the trade of the Division; the quantity of salt sold having exceeded the quantity sold during 1897-98, by 65,554 maunds. The gross receipts show a corresponding increase of Rs. 1,69,268. The decrease in the cost of establishment arose from savings in connection with the abolition of the Indus Preventive Line. The increase of expenditure under contingencies was owing

Fluctuations in revenue and expenditure explained.

CIS-INDUS MINES.

partly to increased payments for salt, 22,32,108 maunds having been paid for during the year, compared with 20,33,873 maunds during 1897-98; and partly to expenses in connection with an enlargement of the Khewra Depôt, the up-keep of the Mayo Mine Tramway, and the construction of a house at the Khewrah railway station for one of the officers posted to the Khewra Depôt.

Work in the mines.

27. The following is a description of the work done in the mines of the division during the year under report:—

The Mayo Mine.

"*The Mayo Mine.*—The following excavation work was done:—

					Cubic feet.
Forward work ...	...	...	...	...	2,53,513
Roof work ...	...	...	...	...	1,31,980
Floor work ...	...	...	...	...	9,40,597
			Total	...	13,26,090

The proportion of floor work continues to be high. Workings are started from the highest safe level accessible and are carried steadily downwards, and the seams of salt are thick and rich. The exploration of the mine hill was continued; 295 running feet of tunnelling were driven in salt and 371 in marl, or in all 666 feet. This work included 179 feet of tunnelling from the working in block No. 12, and 236 feet from the working in the Pharwala seam in block No. 22. The tunnel from the working in No. 12 has passed through marl, gypsum, and salt mixed with marl which is not of saleable quality. In the tunnel from No. 22, the same substances have been met with, but a seam of marketable salt was also pierced, which, down to the close of the year, had been found to extend to a distance of 83 feet on a horizontal plane. The work of filling up the old and dangerous mines with waste salt was steadily continued during the year, and good progress was made towards rendering them permanently safe. The roadways in the mine were kept in good order; and three hundred rupees were expended on the fencing of dangerous passages during the year. The mine tramway continued to work satisfactorily and without any interruption. The line was extended to a distance of 168 feet further into the hill, and 20 new wagons were added to the rolling-stock. The protection by drainage channels of the surface of the mine hill was carefully attended to, and 1,202 running feet of drains were constructed during the year. There are now 2,085 running feet of drains on the surface of the hill, and it is believed that practically no water percolated into the mine during the year. Strong brine was tapped in the working in the Bagi salt seam in block No. 20. Some water, appears to have found its way into the mine hill at a remote period in the past, and becoming saturated with salt, remained stored in a pocket. The quantity of this brine was not large and excavation in the working was not stopped by it. It has collected in a deep part of the working, and will shortly be pumped out in the course of the operations now in progress for removing water from the mine. It has been mentioned in former reports that water, the gradual accumulation of many years in the past, had collected in several of the deep workings of the mine, and lay in them in the form of strong saturated brine. There has been no perceptible increase in the quantity of this brine; but it has been found that it is liable to percolate into adjacent workings, when these reach a level below that at which the brine stands. Such percolation stops excavation in the workings invaded, and it was therefore considered

expedient to remove the brine from the mine. Arrangements for the employment of steam pumps for this purpose, under the superintendence of officers of the North-Western Railway, were made during the year, and pumping was commenced. The work was in progress when the year closed and will be completed during the current year.

CIS-INDUS MINES.

The Warcha Mine.—Work in this mine is carried on upon the same principles as in the Mayo Mine; but the mine is a small one, and up to the present seven workings only have been undertaken. The salt is of excellent quality, but the seams are not very thick. The mine entrance hitherto in use was found to have become unsafe during the year, owing partly to the proximity of the old mine, and partly to the hillside above the entrance showing signs of giving way. A tunnel in a safe part of the hill, to form a second entrance to the mine, was commenced towards the end of the year, and will be completed shortly. The old mine also, through which salt has hitherto been carried to the depôt, is in a dangerous state and a new store-yard close to the new entrance to the mine is in process of construction. When the new entrance and store-yard are ready, the miners will cease to pass through any part of the old mine, and it will then be closed up.

The Warcha Mine.

The Nurpur Mine.—This continued to be worked with safety. A second entrance to the mine was made during the year, both as a measure of safety and to improve the ventilation. A strong current of air now circulates through the mine.

The Nurpur Mine.

The Kálábágh Quarries.—The open quarries on the slopes of the Saudagar hill continued to yield excellent salt in sufficient quantity.

The Kálábágh Quarries.

28. There were no accidents during the year at the Warcha and Nurpur Mines and the Kálábágh Quarries. Within the Mayo Mine three accidents occurred, the result of salt-carriers slipping and falling with their loads. In each of two cases a fracture of a leg was sustained; and in the third, a finger was broken. Outside the mine, one fatal and two minor accidents occurred on the tram-line leading from the mine to the Khewra Depôt. In the fatal case, a brakesman negligently left an empty truck standing on the line without securing the brake. The truck was blown down the line by a high wind, and collided with another empty truck which was being pushed up the line by three men. In the collision, two of the men were thrown clear of the line, but the third was run over by the truck which he was pushing, and compound fractures of his left leg, foot and hand occurred. The injured man was immediately taken to the hospital at Pind Dádan Khán. Unfavourable symptoms supervened, but neither the patient nor his relatives would permit amputation, and finally his relatives insisted on removing him to his home, where his death occurred. The brakesman, from whose negligence the accident occurred, was prosecuted criminally, and was convicted and punished. In the second case, two brakesmen lost control of a running truck loaded with salt. Losing their presence of mind, they failed to apply the brake, and when the truck left the rails both men were thrown off, one fracturing his leg in the fall. In the third case, a man's finger was fractured between two tramway trucks.

Accidents at the mines.

29. The following quantities of rock salt were excavated in the Division during the past two years:—

Excavation and cost of rock salt.

					Mds.
1897-98	...	...	...	...	21,39,000
1898-99	...	...	...	...	20,40,755

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

CIS-INDUS MINES.
Excavation in the Mayo Mine.

Particulars of the outturn and stock of salt at the Mayo Mine during the same period are given below :—

			1897-98.	1898-99.
			Mds.	Mds.
Opening balance of stock	...	...	4,86,814	4,68,838
Excavated during the year	...	...	19,57,792	18,36,104
Total			24,44,606	23,04,942
Deduct salt sold	...	...	19,75,768	20,21,712
Closing balance of stock	...	...	4,68,838	2,83 230

The stock balance at the close of the year under report, though less than that of 1897-98 by 1,85,608 maunds, was sufficient, and the Department was in a position to meet any demand likely to arise. The salt excavated was paid for, in accordance with the usual practice, by measurement; and the outturn in 1898-99 represents 13,26,090 cubic feet of rock salt. The rate paid for excavation was, as usual, 10½ pies a cubic foot, and the total cost amounted to Rs. 72,521. During the three years prior to 1898-99, the yield of every hundred cubic feet of salt was calculated at 135 maunds, and the incidence of cost, at 10½ pies a cubic foot, amounted to Rs. 4-0-9·78 per hundred maunds. The yield was more favourable during the year under report, working out to 138·46 maunds per hundred cubic feet, and the incidence of cost to Rs. 3-15-2·34 per hundred maunds—a decrease, compared with the three previous years, of one anna and 7·44 pies per hundred maunds. A proposal to revert to the old system of payment by weight instead of by measurement, so as to ensure a more frequent distribution of wages to the miners, is at present under consideration.

Excavation at the smaller mines.

At the smaller mines, the miners are paid for excavation on the actual quantities of salt issued to the trade. These were as follows during the past two years :—

			1897-98.	1898-99.
			Mds.	Mds.
Warcha Mine	...	...	75,777	77,460
Nurpur Mine	...	...	4,465	4,195
Kálabágh Quarries	...	...	1,00,966	1,22,996
Total			1,81,208	2,04,651

At Warcha and Nurpur the rate paid is Rs. 3-12-0 per hundred maunds of salt issued. At Kálábágh the rate is Rs. 4 per hundred maunds, which includes the carriage of the salt from the quarries on the slopes of the Saudagar hill to the depôt on the bank of the Indus.

Trade :
Sales and issues of salt.

30. The rock salt of the *cis*-Indus mines is sold at a uniform price of nine pies a maund. In the case of the salt of the Mayo Mine, an extra charge of six pies a maund is levied to meet the cost of its carriage by tramway from the mine to the depôt at the Khewra Railway Station, and the expense of bagging, weighment and clearance. The sales of the division during the past two years were as follows :—

Sales of salt.

		1897-98.	1898-99.	Difference.
		Mds.	Mds.	Mds.
Khewra Depôt	Through traffic sales	19,09,877	19,80,816	+70,939
	Ordinary trade	66,391	41,306	-24,995
	Total	19,75,768	20,21,712	+45,944
Warcha Depôt	Ordinary trade	73,512	77,827	+ 4,315
Nurpur Depôt	Ordinary trade	4,465	4,195	— 270
Kálabágh Depôt	Ordinary trade	1,04,254	1,19,819	+ 15,565
GRAND TOTAL		21,57,999	22,23,553	+ 65,554

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

There was an increase in the sales at Khewra, Warcha and Kálabágh. The through traffic trade, in regard to which particulars will be entered into further on, is confined to the Khewra Depôt. Of the 20,21,712 maunds sold at this depôt, no less than 19,80,316 maunds were disposed of under this system.

CIS-INDUS MINES.

The sales and issues during the year of the different salt depôts of the Division are shown below:—

Sales and issues compared.

Name of Depôt.	1898-99.		
	Sales.	Clearances.	
	Mds.	Mds.	
Khewra (Warthganj)	20,21,712	20,22,479	
Nurpur	4,195	4,195	
Warcha	77,827	77,460	
Kálabágh	1,19,819	1,22,996	
Total	22,23,553	22,27,130	

The clearances kept pace with the sales and there was no block of traffic. The salt cleared was removed in the following manner:—

	Mds.
By railway	20,79,102
„ road and river	1,48,028
Total	22,27,130

Of the 20,22,479 maunds issued from the (Warthganj) Khewra Depôt, 19,93,075 maunds were removed by railway and 29,404 maunds by road. This depôt offers such facilities for the despatch of salt by railway, that removals by road are gradually decreasing. The Nurpur Depôt, which is situate in a gorge of the Salt Range at a distance from the railway, supplies local needs only, and all salt purchased from it is removed by road. The Warcha Depôt lies at the base of the Salt Range at a distance of nine miles from the Gunjyal station on the Sind-Sagar Railway. The whole of the salt cleared from it during the year, 77,460 maunds, was removed on pack-animals by road; the greater portion being conveyed to the railway and to the river Jhelum for despatch by rail and water to the areas of consumption. The Kálabágh Depôt is on the right bank of the Indus, the Mari Station of the North-Western Railway being on the opposite bank. Out of the quantity of 1,22,996 maunds issued from it during the year, 86,027 maunds were despatched by railway and 36,969 maunds by road and river. The river traffic is both up and down the stream of the Indus. The opening of the Mari-Attock Railway will, however, affect the river traffic with the upper reaches of the Indus, and will tend to reduce the price of salt in the country along the left bank traversed by the line.

The issues during the past two years of *cis*-Indus and Kálabágh rock salt to the areas in which it is consumed are compared below:—

Distribution of salt over areas of consumption.

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
The Panjáb (including feudatory states) and Kashmir ...	18,60,015	18,55,538	—4,477
North-Western Provinces and Oudh	1,67,331	2,30,507	+63,176
Bengal	1,38,520	1,27,760	—10,760
Sindh	11,759	11,445	—314
Baluchistán	883	1,880	+997
Central India	25	...	—25
Total	21,78,533	22,27,130	+48,597

- CIS-INDUS MINES.

The improvement in the trade of the Division during the year is almost entirely due to an increase in the demand for rock salt from the eastern districts of the North-Western Provinces. A small but satisfactory increase is also noticeable in the quantity of salt consigned to Baluchistán.

Effect of the abolition of
the Indus Preventive
Line.

31. The Indus Preventive Line, which formed part of the *cis*-Indus Mines Division, was abolished at the close of 1897-98 under the orders of the Government of India, and it will be of interest to describe briefly in this place the effect which its abolition has had upon the trade in Kohát and *cis*-Indus (including Kálábágh) salt along the line of the Indus. The difference between the duty on Kohát salt (Rs. 2 a Kohát maund of 102½ lbs.) and salt paying the *cis*-Indus rate of duty (Rs. 2-8-0 a British maund of 82½ lbs.) is (excluding a small fraction) 14 annas and 4 pies a British maund; and the line along which the two kinds of salt compete, extends from Oghi in Northern Hazára, by the line of the Indus, down to the junction of the Sutlej with that river. During the first half of the year under report the trade in Kohát salt was slack and *cis*-Indus salt not only maintained its hold upon the markets on the left bank of the Indus, but pushed across to the right bank near Oghi and occupied in the south a considerable tract of *trans*-Indus country comprised within the Dera Ismail Khán and Dera Gházi Khán districts. During the latter half of the year, owing to the *trans*-Indus trade being brisk during the cold season, Kohát salt recovered to some extent the ground which it had lost in the Deraját and the northern *trans*-Indus country. It did not, however, cross the Indus in any appreciable quantity, and *cis*-Indus salt still held entirely the southern part of the Dera Gházi Khán district from Muhammadpur (12 miles south of Jámpur) to Sháhwáli, and competed with Kohát salt at Dera Gházi Khán itself and the adjoining parts of the district. *Cis*-Indus salt was also said to be the only salt consumed by the independent tribes beyond the northern frontier of the Hazára district. At Dera Ismail Khán and in part of that district *cis*-Indus salt was displaced by Kohát salt, though a small quantity of the former salt was still consumed in Dera Ismail Khán itself by the wealthier classes. From the Amb jágr to Kálábágh in the Bannu district, there was practically no consumption of *cis*-Indus salt in *trans*-Indus country, except in the Pesháwar cantonment and at Khairabad opposite Attock; but at the town of Kálábágh, and at some places in its vicinity, *cis*-Indus salt was finding a market, notwithstanding that it was dearer than Kohát salt by 12 annas a British maund.

Cis-Indus salt will apparently hold its own against Kohát salt, even at a considerable difference in price; but it is not possible to say whether the enhancement of the duty on Kohát salt has been sufficient to place the two kinds of salt on an equality, as the trade in the latter salt has been restricted by the legal prohibition of its importation and transport *cis*-Indus in any quantity in excess of five seers.

(2)
KOHAT MINES:
Receipts and charges.

32. The Department assumed charge of the Kohát Salt Mines with effect from the 1st of January 1899. The receipts and charges at these mines during the past two years are given below in an abstract form, and information in detail will be found in Appendix I:—

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

	1897-98	1898-99.	Difference.
	Rs.	Rs.	Rs.
<i>Receipts—</i>			
Duty on salt ...	5,05,731	7,25,294	+2,19,563
Miscellaneous revenue	53	14	—39
Total ...	5,05,784	7,25,308	+2,19,524
<i>Charges—</i>			
Establishment ...	57,251	60,290	+3,039
Contingencies ...	23,580	23,036	—544
Payments to málíks on account of salt <i>inám</i> s ...	39,464	39,465	+1
Total ...	1,20,295	1,22,791	+2,496
Net revenue ...	3,85,489	6,02,517	+2,17,028

KOHAT MINES.

An improvement in the sales of salt at the mines was followed by an increase of revenue, 4,62,375 maunds (British) of salt having been excised during the year compared with 3,22,404 maunds in 1897-98. The increase in the cost of the establishment was principally owing to the appointment of the Superintendent in charge of the mines having been raised to an Assistant Commissionership, and partly to fluctuations in connection with the drawal of leave allowances.

Fluctuations in revenue and expenditure explained.

Expenditure under the head of contingencies shows a small decrease, due to savings in connection with petty construction and repairs of buildings and roads.

33. Kohat salt is obtained from quarries situate at four localities, namely, Jatta, Malgin, Karak and Bahadur Khel. Down to 1897-98, a fifth quarry (Nári) was worked, but was closed during that year. Traders make their own arrangements with the miners of the different quarries for the salt they require. The price paid for excavation fluctuates with the demand, but the average price is said to be something under an anna a maund. At Jatta and Malgin, salt is issued in irregular fragments as it is blasted out of the quarries. But at Karak and Bahadur Khel it is prepared for the trade in dressed rectangular blocks weighing from 20 seers to a maund each. This is done to facilitate transport on pack-animals over rough mountain roads.

Trade: sales and issues of salt.

The quantities of salt excavated and sold at the different quarries during the past two years were as follows :—

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Jatta ...	1,26,758	1,98,117	+71,359
Malgin ...	94,099	1,25,216	+31,117
Nári ...	14,109	(Quarries closed.)	—14,109
Karak ...	32,718	55,669	+22,951
Bahadur Khel ...	54,720	83,373	+28,653
Total ...	3,22,404	4,62,375	+1,39,971

The increase in sales was distributed over all of the quarries, and is the result of the cessation of troubles on the border, and of the exhaustion of the large stocks of cheap salt which were purchased and stored just prior to the enhancement of the duty in July 1896. The trade has not yet returned to its normal condition, though considerable progress was made in that direction during the year. Before the duty was enhanced, the average annual sales at the mines were about $6\frac{1}{4}$ lakhs of maunds, so that (assuming that the trade in this salt with Afghánistán is maintained) a further expansion of about $1\frac{1}{2}$ lakhs of maunds may be expected to occur. Salt is issued as it is excised, and clearances correspond with sales. The whole of the salt was removed from the mines on pack-animals, as there is no wheeled traffic in the country on the border.

Issues identical with sales.

KOHAT MINES
Accidents at the mines.

Two accidents occurred during the year, one at Jatta and the other at Malgin. In each case a trader was crushed to death under landslips at the quarries, which occurred after heavy rain. These accidents were unusual; but under the system on which the mines are now worked, it is impossible to prevent traders from entering the open quarries, and some risk of accidents happening to them is therefore unavoidable.

Distribution of salt over
areas of consumption.

34. The following figures show the Departmental bookings of Kohát salt to areas of consumption:—

<i>British Territory—</i>		1897-98.	1898-99.	Difference.
		Mds.	Mds.	Mds.
Pesháwar District	...	1,12,644	1,81,183	+68,539
Kohát ditto	...	13,907	23,519	+9,612
Bannu ditto	...	13,502	66,378	+52,876
Deraját	...	25,765	40,167	+14,402
Total	...	1,65,818	3,11,247	+1,45,429
<i>Independent Territory—</i>				
Kábul	...	42,928	40,421	—2,507
Swát	...	76,967	98,148	+21,181
Waziristán (Manzallai)	...	36,691	12,559	—24,132
Total	...	1,56,586	1,51,128	—5,458
GRAND TOTAL	...	3,22,404	4,62,375	+1,39,971

These destinations were given at the mines by traders, who were at liberty afterwards to change their routes at pleasure, and much of the salt booked to British districts crossed the border into independent territory. This was notably the case with bookings to Pesháwar. The figures are therefore of not much value, but they afford a general indication of the course of the trade, and the local officers have not been able to compile a more accurate record.

The figures of export compiled by the Statistical Bureau are as follows:—

		1897-98.	1898-99.	Difference.
		Mds.	Mds.	Mds.
Kábul	...	19,484	31,216	+11,732
Tirah	...	6,338	12,843	+6,505
Bajour (Swát)	...	97,620	1,73,583	+80,963
Total	...	1,23,442	2,22,642	+99,200

Here also the statistics afford only a general indication of the course and extent of the trade, as salt crossing the frontier at points other than recognised trade posts escapes registration.

The Departmental bookings show a falling off in the trade in Kohát salt with Kábul during the year of 2,507 maunds as compared with 1897-98; but the trade statistics show an increase of 11,732 maunds. In November 1898 the Amír, wishing to encourage the trade in salt from Afghán Turkistán, revived the prohibition which was imposed in February 1895 against the importation of salt from British India. After a time, however, it was found that the salt from Afghán Turkistán could not be imported, as the routes through the Hindu Kush were closed with snow. The prohibition was accordingly withdrawn, and in the three months from January to March 1899 the export trade from India revived. The future of this trade is necessarily very uncertain.

(3)
MANDI MINES:
Receipts and charges.

35. The rock salt obtained from the mines or quarries in the Mandi State is sold at the rate of Re. 1-2-0 a maund, and the revenue collected is divided between the British Government and the Rája of Mandi, in the proportion of five annas in every rupee to the former and 13 annas to the latter. Revenue is collected by officials of the Mandi State, but the British Government also maintains a supervising establishment at the mines.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

The following figures show the transactions at the mines during the past two years :—

MANDI MINES.

	1897-98.	1898-99.	Difference.
<i>Receipts—</i>	Rs.	Rs.	Rs.
Share of British Government ...	38,948	39,599	+651
Share of the Rāja of Mandi ...	1,01,264	1,02,955	+1,691
Total amount realized on salt sold at Re. 1-2-0 a maund.	1,40,212	1,42,554	+2,342
<i>Charges—</i>			
Establishment ...	6,640	7,374	+734
Contingencies ...	1,037	831	—206
Total ...	7,677	8,205	+528
Net revenue derived by British Government. ...	31,271	31,394	+123

Charges show an increase of Rs. 528. The cost of the establishment was greater owing to a Superintendent of a higher grade having been posted to the mines during the year; but there was a decrease of expenditure under contingencies in connection with travelling allowances.

Fluctuations in expenditure explained.

36. The salt is obtained from two localities, Guma and Drang, on the roads from Kangra and Mandi to the Kulu Valley, and at a distance of about 20 miles from each other. At both places, salt is obtained by quarrying in the beds of ravines or gorges. The excavation of salt is carried on at both quarries under the direction of the State officials, who are responsible for the expenditure incurred. The duty of this Department is to see that the salt is sold at the rate fixed and that the distribution of the trade is correctly registered.

Trade :
Sales and issues of salt.

Appendix V of this report shows the quantity of salt sold and the manner in which it was distributed over the areas of consumption in British territory and the hill States, and the following figures give the same information for the past two years in an abstract form :—

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Exported to British territory ...	71,352	71,065	—287
Consigned to Native States ...	53,280	55,650	+2,370
Total ...	1,24,632	1,26,715	+2,083

The decrease in the exports to British territory is ascribed to the failure of the Guma quarry to meet the demand from the Kangra valley, work at this quarry having been frequently interrupted by landslips throughout the year. Consignments to the hill States were larger, owing principally to an increase in the bookings to the Mandi State, which took 39,464 maunds, compared with 37,035 maunds during 1897-98. The whole of the salt which issued was removed by road, on pack animals and in head loads.

37. The receipts and charges of the Sultānpur Salt Works during the past two years are given below :—

(4)
SULTANPUR SALT
WORKS.
Receipts and charges.

	1897-98.	1898-99.	Difference.
<i>Receipts—</i>	Rs.	Rs.	Rs.
Duty on salt ...	2,00,074	1,95,470	—4,604
Government proprietary cess ...	1,249	1,220	—29
Miscellaneous revenues ...	17	46	+29
Total ...	2,01,340	1,96,736	—4,604
<i>Charges—</i>			
Establishment ...	15,609	15,023	—586
Contingencies ...	1,743	1,066	—677
Total ...	17,352	16,089	—1,263
Net revenue ...	1,83,988	1,80,647	—3,341

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SULTANPUR SALT WORKS.

Fluctuations in revenue and expenditure explained.

Manufacture of salt.

Particulars of these items in a detailed form will be found in Appendix I. There was a falling off in the receipts of the year compared with 1897-98, which will be explained in the remarks on the trade of the source. The decrease in the cost of fixed establishment arose from a smaller force having been employed in guarding the works in consequence of a contraction of business. A further decrease under this head will appear in the accounts of 1899-1900. The saving under the head of contingencies was the result of a reduction in the expenditure on travelling allowances and repairs to buildings.

38. The salt of the Sultánpur Salt Works is the property of the manufacturers, and is sold by them to traders to the best advantage. The Department merely levies excise duty and a Government proprietary cess of three pies a maund, and prevents the removal of any salt on which these dues have not been paid. The works are situate at the following localities :—

					Number of factories licensed.
Mobárikpur	...	...	...	...	7
Zahidpur	...	...	...	...	11
Sultánpur	...	...	...	...	12
Saidpur	...	...	...	...	2
Mehmudpur	...	...	...	...	2
Sadráua	...	...	...	...	8
Total	...	...	...	...	42

The works of Saidpur and Mehmudpur are contiguous to those of Sultánpur. Twelve of the above factories closed during the year.

Salt is obtained by the evaporation by solar heat of well brine in large masonry evaporation pans. The following are comparative figures of manufacture and stocks during the past two years :—

			1897-98. Mds.	1898-99. Mds.
Opening balance of stock	...	...	25,284	13,676
Salt manufactured	...	...	68,485	67,166
Total	...	...	93,769	80,842
Deduct salt sold and wastage	...	...	80,093	78,188
Closing stock balance	...	...	13,676	2,654

The quantity of salt manufactured during the year did not differ materially from that made in 1897-98, though there was a noticeable reduction of the quantity of salt in stock. The manufacturing season had, however, commenced at the close of the year, and no difficulty is likely to be experienced in meeting any demand that may arise. Manufacturing conditions during the past year were favourable; salt was produced in good condition, dust storms having been infrequent; and, as the following particulars will show, good prices were obtained by manufacturers for their produce :—

		Quantity sold. Mds.
<i>Rates of sale—</i>		
From one anna to under three annas a maund	...	7,148
From three annas to under four annas a maund	...	13,106
From four annas to under five annas a maund	...	31,496
From five annas to under six annas a maund	...	12,888
From six to eight annas a maund	...	8,550
Total	...	78,188

Trade :
Quantities of salt excised and issued.

39. The trade of these works is dependent on the Farakhnagar branch of the Rájputána-Málwa Railway, which serves five of the six localities at which salt is manufactured. In December 1897 notice was given of the intended closure of the branch line, and though this notice was subsequently withdrawn and a decision on the question of closure postponed until June 1900, the industry has been adversely affected.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

Rumours of the closure of the branch prevailed, and the bankers who supply funds for the working of the factories, and the traders who deal in the salt of the works, have been extremely cautious in their transactions. The smallness of the unsold balance of stock on the works at the close of the past year is an indication of the feeling of uncertainty which has existed. In these adverse circumstances the trade has been fairly well maintained, the quantities of salt issued having been 77,837 maunds as against 79,393 maunds in 1897-98; but there has been a sensible falling off compared with the two previous years, when 1,08,129 maunds were cleared in 1895-96 and 1,11,376 maunds in 1896-97. The clearances differ but little from the sales, as will be seen from the following figures:—

SULTANPUR SALT WORKS.

Sales and issues compared

			Sales. Mds.	Clearances. Mds.
1897-98	...	...	80,080	79,393
1898-99	...	...	78,188	77,837
		Decrease	1,842	1,556

Of the 77,837 maunds of salt issued for consumption, 71,515 maunds were removed from the works by railway and 6,322 maunds by road. The salt cleared during the past two years was distributed over the Panjáb and the North-Western Provinces and Oudh in the following proportions:—

Distribution of salt over areas of consumption.

		1897-98. Mds.	1898-99. Mds.	Difference. Mds.
The Panjáb	...	1,413	1,979	+566
North-Western Provinces and Oudh	...	77,980	75,858	—2,122
Total	...	79,393	77,837	—1,556

The smallness of the local consumption of this salt is very remarkable. It finds a market principally in the submontane districts of the North-Western Provinces and Oudh.

40. The following statement shows the quantities of salt sold during the past two years direct by the Department, under the so-called through traffic system, to traders at a distance from the Khewra Depôt in the *cis*-Indus Mines Division, and the Sámbar and Pachbadra Sources in Rájputána. Figures of the ordinary rail-borne trade from these sources have also been added for the purpose of comparison. The system is necessarily confined to places on the line of rail. The salt is conveyed to the railway, bagged, loaded into wagons, and despatched by departmental agency; and the duty and price of the salt may be paid into any treasury or sub-treasury, authorized post office or railway station, or may be remitted by post to the Assistant Commissioners in charge of the salt sources:—

THE THROUGH TRAFFIC SYSTEM OF TRADE.

		1897-98. Mds.	1898-99. Mds.	Difference. Mds.
<i>Cis</i> -Indus Mines Division.	{ Through traffic	...	19,00,377	19,80,316
	{ Ordinary trade	...	1,02,234	1,27,895
	Total	...	20,11,661	21,08,121
Sámbar Lake	{ Through traffic	...	17,44,554	14,33,784
	{ Ordinary trade	...	22,15,160	26,25,653
	Total	...	39,59,714	40,59,437
Pachbadra Source	{ Through Traffic	...	3,47,754	5,41,496
	{ Ordinary Trade	...	210	...
	Total	...	3,47,964	5,41,496
Total	{ Through traffic	...	40,01,685	39,55,596
	{ Ordinary trade	...	23,17,654	27,53,453
	GRAND TOTAL	...	63,19,339	67,09,054
Proportion of the through traffic trade		Per cent.	Per cent.	Per cent.
		63.32	58.96	—4.36

Sales of salt under the system.

THROUGH TRAFFIC
TRADE.

In the *cis*-Indus Mines Division, the rock salt which issues is of so uniform a quality, and the arrangements for the transaction of through traffic business are so efficient, that nearly the whole of the salt cleared from the Khewra Depôt is indented for under the through traffic system, and the issues under that system have increased with the expansion of the trade. At Sámbar, owing to difficulties in connection with manufacture resulting from scanty rainfall, the salt produced has been of somewhat varying quality during the past two years, and the effect has been a decrease in through traffic business, as traders prefer to inspect the salt which is being issued before concluding their purchases. A number of the principal traders at Sámbar have agencies in the North-Western Provinces and Oudh, and they are therefore in a position either to purchase direct at the source, or to indent for it through their agents according to circumstances. With a recurrence of good seasons better salt will be produced and the through traffic transactions at the Lake will then increase. At Pachbadra, the through traffic business is done so cheaply, that with the exception of a small quantity of 210 maunds in 1897-98, the whole of the rail-borne trade of the source was indented for under that system during the past two years.

41. The revenue derived from through traffic salt during the year under report amounted to Rs. 1,12,58,035, and payments were made as follows at treasuries, railway stations and post offices:—

Transactions with treasuries.

Treasuries.—Payments into treasuries and sub-treasuries amounted to Rs. 1,08,84,810, distributed in the following manner over the different provinces:—

			Rs.
Rájputána	2	Departmental treasuries	17,53,690
	2	Other ditto	1,90,085
Central India	4	ditto	2,88,125
Panjáb	53	ditto	51,96,777
North-Western Provinces and Oudh	39	ditto	30,85,233
Bengal (Behár)	3	ditto	2,53,147
Central Provinces	3	ditto	1,14,736
Sindh	1	ditto	2,243
Baluchistán	1	ditto	774
Total	108	Total	1,08,84,810

The figures below show the payments made on account of the different descriptions of salt:—

	Rs.
<i>Cis</i> -Indus mines rock salt	57,19,948
Sámbar salt	38,15,206
Pachbadra salt	13,49,656
Total	1,08,84,810

The widespread character of the payments is a convenience to the Government, as money is placed at different points over a very wide area, and the expense of remittance of treasure from local treasuries at the salt sources is also saved.

Revenue realized by the Indian Midland Railway.

Railway stations.—The Indian Midland Railway is the only line which receives salt revenue. Traders are permitted to pay the duty and price of the salt which they require, into railway stations at places where there is no treasury or post office authorized to receive such revenue. The railway officials give every assistance to traders, without charge, in preparing and despatching indents; and all revenue realized is promptly paid without any deduction into the Jhānsi Treasury. During the

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

past year, revenue was received at 18 railway stations on the following accounts:—

THROUGH TRAFFIC
TRADE.

Sámbar salt	...	...	...	...	Rs.	1,37,830
Pachbadra salt	...	...	...	...	...	91,655
Total					...	2,29,485

The arrangements worked smoothly during the year, and must be a convenience to the trade in the parts of Central India through which the line runs, where no treasuries or authorized post offices are available. It is not, however, known what effect the system has in attracting traffic to the line.

Post offices.—Salt revenue was paid into 17 post offices during the year: 3 in Rájputána, 2 in Central India, 1 in the Central Provinces, 7 in the North-Western Provinces and Oudh, and 4 in the Panjáb. The revenue received was for the following descriptions of salt:—

Payments of revenue
through the agency of
the Post Office.

Cis-Indus mines rock salt	...	...	...	...	Rs.	12,749
Sámbar salt	...	...	...	...	...	97,288
Pachbadra salt	...	...	...	...	...	33,703
Total					...	1,43,740

Realizations by Provinces were as follows:—

Rájputána	...	...	...	...	Rs.	56,155
Central India	...	...	...	...	...	7,135
Central Provinces	...	...	...	...	...	13,501
North-Western Provinces and Oudh	...	...	...	...	...	54,200
The Panjáb	...	...	...	...	...	12,749
Total					...	1,43,740

The system of payment of salt revenue into post offices was introduced in 1890-91. Down to the 1st of October 1892, revenue was received free of charge, but since that date a fee at the rate of eight annas for each hundred rupees has been levied on all payments made through postal agency. The following particulars will show how the system has worked since its introduction down to the close of the year under report:—

Year.	Number of post offices which actually received revenue.		Amount of revenue.
			Rs.
1890-91	...	284	74,91,518
1891-92	...	286	84,99,787
1892-93	...	286	50,02,411
1893-94	...	64	2,21,267
1894-95	...	45	2,43,788
1895-96	...	35	2,25,532
1896-97	...	30	1,41,753
1897-98	...	23	1,57,693
1898-99	...	17	1,43,740

During the first-half of 1892-93, Rs. 43,66,346 were paid into 263 post offices; while during the six months commencing with the 1st October 1892, the payments fell, in consequence of the imposition of the eight annas per cent. charge, to Rs. 6,36,065 and were made at 101 offices only. Since 1892-93, the use made of the system has steadily decreased.

The number of post offices which are at present authorized to receive revenue, and the number into which money was actually paid in each province, appear below:—

	Number of post offices authorized to receive revenue.	Number of post offices into which revenue was paid during 1898-99.
North-Western Provinces and Oudh	85	7
The Panjáb	39	4
Rájputána	23	3
Central India	10	2
Central Provinces	2	1
Total	159	17

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THROUGH TRAFFIC TRADE.

From the statistics above given, it is clear that the fee which is at present levied on payments into post offices is prohibitive and is likely to be fatal to the system. This result was not anticipated when the charge was first made; and as the system offers considerable facilities to salt traders in parts of the country in which there are no treasuries, it seems to be a question whether the charge should not be reduced or abolished, at any rate in places where there is no Government treasury or railway station authorized to receive salt revenue. If, also, the system is to be a success, the number of authorized offices should, if possible, be increased in places where treasuries are few and far between. I would cite specially the case of Central India. Within the whole of that area there are only four treasuries, and only ten post offices have been authorized to receive salt revenue. It is true that revenue was paid into two only of the ten offices during the year, but this appears to have been due to the prohibitive character of the charge made.

Through traffic charges.

42. The cost of bagging and clearing through traffic salt is met by a small charge per maund, which is levied by the Department from the trade, and which is deposited with the duty and price. On rock salt indented for from the Khewra Depôt of the *cis*-Indus Mines Division, the charge is six pies a maund, and this includes the cost of the carriage of the salt by tramway from the mine to the railway station. The charge on salt indented for from Sámbar and Pachbadra is three pies a maund. Having paid these charges into a treasury or authorized post office or railway station, all that traders have to do is to send a sufficient number of empty bags to the Assistant Commissioner at the source of supply, and their salt is despatched to them freight bearing by railway, without any further trouble on their part.

Receipts and expenditure.

The following figures show the sums realized during the past year on account of the through traffic charge, and the expenditure incurred by the Department on the same account:—

			Receipts. Rs.	Expenditure. Rs.
<i>Cis</i> -Indus Mines Division	...	...	63,206	46,000
Sámbar Lake	...	...	22,415	11,941
Pachbadra Salt Source	...	...	8,461	13,342
Total	...	...	94,082	71,283

The total quantity of salt indented for during the year amounted to 39,55,596 maunds, and the incidence of the receipts comes to 4.56 pies a maund. Maunds 39,54,608 of through traffic salt were cleared during the year, and the incidence of the cost of despatching the salt to the traders amounted to 3.46 pies a maund. The charge of three pies a maund is more than sufficient at Sámbar, but is insufficient at Pachbadra. The experience of recent years, however, has shown the importance of maintaining an active trade in Pachbadra salt, so that the source may be in a condition to meet any deficiency in the supply of salt at Sámbar owing either to deficient rainfall or floods; and with this object the price of Pachbadra salt to the trader has been kept as low as possible.

INTERNAL BRANCH Receipts and charges.

43. The preventive work of the Internal Branch extends over the Panjáb, the North-Western Provinces and Oudh, the Patna and Bhágalpur Revenue Divisions of the Province of Bengal, the district of Ajmer-Merwára in Rájputána, and the

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

city of Calcutta and its environs; and the duties of the Branch are, the prevention of illicit manufacture of earth salt, the supervision of licensed factories for the production of saltpetre and sulphate and carbonate of soda, and the excise of salt separated in the refinement of saltpetre. The following figures show the receipts and charges of this Branch of the Department for the past two years:—

INTERNAL BRANCH.

Receipts—		1897-98.	1898-99.	Difference.
		Rs.	Rs.	Rs.
Excise duty on saltpetre salt...		1,78,803	1,28,126	—50,677
Fees on licenses ...		57,047	53,619	—3,428
Fees on impure saltpetre salt issued from bond ...		4,266	5,509	+1,234
Miscellaneous revenue ...		188	329	+141
Total ...		2,40,304	1,87,574	—52,730
Charges—				
Establishment ...		1,29,386	1,32,207	+2,821
Contingencies ...		37,698	37,196	—502
Total ...		1,67,084	1,69,403	+2,319
Net revenue ...		73,220	18,171	—55,049

The falling off in the revenue was owing to the depressed state of the saltpetre industry during the past year. Prices were low at Calcutta, and demand was dull. This affected the manufacture and refinement of saltpetre in the North-Western Provinces, Oudh and Behár, the areas of greatest production, and refining operations at Calcutta fell off greatly owing to the same cause. The increase in the cost of establishment was due to officers of higher grades having been posted to the Branch during the year. Expenditure under the head of contingencies shows a small decrease, which was the result of savings under a number of minor heads.

Fluctuations in revenue and expenditure explained.

44. The statement given below shows the licenses issued for the production of saline substances, and the fees realized in the Internal Branch, during the past two years:—

Issue of licenses.

Year.	Saltpetre refineries.		Crude saltpetre.		Khári.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1897-98 ...	572	28,533	39,351	22,953	4,416	3,939	590	1,178	222	444	45,152	57,047
1898-99 ...	493	24,612	36,997	21,142	7,565	5,453	1,367	1,770	321	642	46,743	53,619

Saltpetre refineries.—The issue of licenses for the different areas in which these factories work, is shown below:—

Saltpetre refineries.

	1897-98.	1898-99.
	No.	No.
The Panjáb ...	40	32
North-Western Provinces and Oudh ...	156	117
Province of Behár in Bengal ...	362	330
City of Calcutta ...	14	14
Total ...	572	493
Decrease ...	...	79

The decrease in the issues in the first three areas was owing to low prices and slack demand for saltpetre for export from Calcutta. The number of licenses taken out for the city of Calcutta did not vary. The owners of the works there do not manufacture saltpetre, but deal with partially refined produce imported from Upper India.

INTERNAL BRANCH.
Crude saltpetre works.

Crude Saltpetre.—The number of licenses issued for the manufacture of crude saltpetre in the different provinces was as follows :—

			1897-88.	1898-99.
			No.	No.
The Panjáb	...	...	1,129	1,129
North-Western Provinces and Oudh	...	...	6,394	5,677
Behár	...	...	31,829	30,191
		Total	39,352	36,997
Decrease	...	...	...	2,371

The past year was an unfavourable one for crude saltpetre manufacture, more so than the above figures indicate. The drought of 1896-97 impoverished nitrous soil very greatly; the monsoon of 1897-98 was not a favourable one; and the rainfall of the year under report occurred in such a manner, that the degree of moisture required to produce the full activity of nitrous ferments was not maintained. The poverty of the nitrous soil restricted production, and the slack demand and low prices which obtained offered no incentive for the erection of a large number of works.

Khári works.

Khári.—This is an impure form of sulphate of soda, used principally for curing hides. The numbers of licenses issued in the different areas of production during the year, and in 1897-98, are given below :—

			1897-98.	1898-99.
			No.	No.
North-Western Provinces and Oudh	...	...	308	408
Behár	...	...	4,108	7,157
		Total	4,416	7,565
Increase	...	...	...	3,149

In the North-Western Provinces and Oudh khári is produced by the lixiviation of sulphate of soda efflorescence and the evaporation by solar heat of the brine so obtained in large pans constructed of masonry. There was an increase in the number of licenses taken out during the year owing to the small production of 1897-98. Clusters of factories worked in the Etah, Farukhabad, Mainpuri, Hardoi, Budaun, and Unao districts, and the outturn of the year was estimated at 42,836 maunds, compared with 37,359 maunds during 1897-98. Sulphate of soda produced in Behár is commercially termed "Patna khári," and the principal centre of production is in the districts of the Patna Revenue Division lying to the north of the Ganges. In the case of Patna khári, evaporation is effected by artificial heat in iron boilers and earthen vessels; and the sodic sulphate obtained is in great esteem for curing hides throughout Bengal and Northern India. The increase in the number of licenses issued for its manufacture was owing to the conditions of production having been favourable during the year, the demand for the substance always being large.

Sajji works.

Sajji.—This is an impure form of carbonate of soda, produced by the partial solution of efflorescence rich in sodic carbonate and by its subsequent concentration by artificial heat. The product is of a greyish colour, with a soapy feel, and about the consistency of soap. It is largely used in Lower Bengal for washing clothes and other purposes. Manufacture is carried on in the eastern districts of the North-Western Provinces and in Behár. The substance is so easily produced that the markets in which it is in demand are liable to become overstocked, and this frequently occurs. For this reason the issue of licenses fluctuates considerably. In 1894-95 1,244 licenses were issued, the manufacture then gradually declined, and a revival occurred during the past year.

An increased number of licenses was similarly issued during the year for the manufacture of *rassi*. This substance is also an impure form of carbonate of soda, produced by solar heat. It is manufactured by lixiviating carbonate of soda efflorescence and evaporating the resultant brine by solar heat in large masonry pans. The manufacture is confined to the North-Western Provinces and Oudh, and the chief centre of production is the Cawnpore district. The substance is in good demand for use in paper mills, and for the production of washing soda and caustic soda ash; and it is also utilized in its crude state for washing clothes and other purposes.

INTERNAL BRANCH.
Rassi works.

45. The following figures show the work done in saltpetre refineries in the Internal Branch during the past two years:—

Working of saltpetre refineries.

	1897-98.	1898-99.	Difference.
Number of refineries which worked ...	622	583	—39
	Mds.	Mds.	Mds.
Quantity of crude saltpetre utilized ...	12,22,488	9,83,694	—2,38,794
Quantity of refined saltpetre produced ...	7,08,738	5,55,790	—1,52,948
Quantity of salt educed ...	1,51,524	1,19,913	—31,611

The year 1897-98 was a very poor one for the saltpetre trade, and the above figures show that a still further decline took place during the year under report, owing to low prices and slack demand for export. The production of salt has of course been in correspondence with the extent of the refining work done.

Further information in connection with the working of refineries will be found in the following statement:—

	1897-98.	1898-99
<i>Panjab—</i>	No.	No.
Refineries at work ...	40	38
	Mds.	Mds.
Crude saltpetre dissolved in refineries ...	1,70,370	1,72,835
Refined saltpetre produced ...	65,565	63,727
Sitta educed ...	42,705	47,273
Percentage of refined saltpetre produced on crude dissolved ...	38.48	36.85
Percentage of sitta educed on crude dissolved ...	25.07	27.34
<i>North-Western Provinces and Oudh—</i>	No.	No.
Refineries working ...	160	156
	Mds.	Mds.
Crude saltpetre dissolved ...	3,77,303	2,75,588
Refined saltpetre produced ...	1,80,380	1,37,119
Salt educed ...	69,367	45,560
Percentage of refined saltpetre on crude dissolved ...	47.81	49.76
Ditto salt on crude dissolved excluding crude saltpetre in sitta refineries ...	18.38	16.53
Quantity of sitta produced on dissolving crude saltpetre in sitta refineries ...	8,462	7,972
<i>Province of Behar—</i>	No.	No.
Refineries working ...	409	376
	Mds.	Mds.
Crude saltpetre dissolved ...	5,14,823	4,19,243
Refined saltpetre produced ...	3,24,185	2,62,784
Salt educed ...	21,155	15,503
Percentage of refined saltpetre on crude dissolved ...	62.97	62.68
Percentage of salt on crude dissolved ...	4.11	3.70
<i>Bengal (Calcutta)—</i>	No.	No.
Refineries working ...	13	13
	Mds.	Mds.
Crude and kutia saltpetre purified ...	1,59,992	1,15,968
Refined saltpetre produced ...	1,28,608	92,160
Salt pure and impure educed ...	18,297	11,577
Percentage of refined saltpetre obtained ...	80.38	79.47
Percentage of salt educed ...	11.44	9.98

The refined saltpetre produced in the Panjab is of a low degree of refraction, and as the market prices offered were fairly remunerative for such produce, refining operations in that province did not decrease to an appreciable extent. But the state of the market had a very unfavourable effect upon the industry in the North-Western Provinces, Oudh and Behar, where the best grades of saltpetre are manufactured; and upon the work of the refineries at Calcutta, in which saltpetre is purified to a high degree of refraction.

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INTERNAL BRANCH.

Imports of saltpetre into, and exports from, Calcutta.

The following figures show the quantity of saltpetre imported into, and exported from, Calcutta during the past two years:—

<i>Saltpetre imported into Calcutta.</i>			
	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
From the Panjáb ...	58,998	54,616	—4,382
From the North-Western Provinces and Oudh ...	1,74,978	1,57,592	—17,386
From Behár ...	3,57,928	3,28,248	—29,680
From Lower Bengal ...	13	493	+ 480
Total ...	5,91,917	5,40,949	—50,968

<i>Saltpetre exported from Calcutta.</i>			
	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Internal trade ...	13,818	11,899	—2,419
Export trade by sea ...	5,69,383	4,97,902	—71,481
Total ...	5,83,201	5,09,301	—73,900

Saltpetre salt excised and destroyed.

46. The quantities of salt excised, and of salt and sitta (impure salt) destroyed, in the saltpetre refineries of the Internal Branch during the past two years are given below:—

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Salt excised ...	71,521	51,250	—20,271
Salt destroyed ...	67,522	31,366	—36,156
Sitta destroyed ...	64,934	58,291	—6,643
Total ...	2,03,977	140,907	—63,070

Salt in bond at the close of the year ...	39,688	29,752	—9,936
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The falling off in transactions under all heads during the year was due to the depressed condition of the saltpetre industry, as the production of salt (both pure and impure) is determined by the extent to which the refinement of saltpetre is carried on.

Particulars of salt excised.

Details of the extent to which saltpetre salt was excised in the different areas of production are here given:—

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
The Panjáb ...	116	40	—76
North-Western Provinces and Oudh ...	37,708	32,637	—5,071
Province of Behár ...	20,215	14,415	—5,800
City of Calcutta ...	13,482	4,158	—9,324
Total ...	71,521	51,250	—20,271

The salt excised was consumed in the areas within which it was produced, except in the case of Calcutta. Of the quantity excised in that city during the past year, 3,108 maunds were exported to different districts in Lower Bengal, compared with 12,472 maunds during 1897-98. A quantity of 356 maunds of the saltpetre salt of the Calcutta refineries was exported by sea to Colombo free of duty during the year.

Salt destroyed.

Particulars of the quantities of salt and sitta (impure salt) destroyed in the different areas of production are given below:—

<i>Salt Destroyed.</i>			
	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
North-Western Provinces and Oudh ...	54,982	25,076	—29,906
Province of Behar ...	1,569	796	—773
City of Calcutta ...	10,971	5,494	—5,477
Total ...	67,522	31,366	—36,156

<i>Sitta destroyed.</i>			
	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
The Panjáb ...	37,584	40,553	+2,969
North-Western Provinces and Oudh ...	8,254	8,905	+651
Province of Behár ...	8,097	3,696	—4,401
City of Calcutta ...	10,999	5,137	—5,862
Total ...	64,934	58,291	—6,643

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As the figures of salt excised show, the decrease in the quantities of salt and sitta destroyed does not indicate any extended demand for saltpetre salt. In the Panjáb, there is practically no demand for such salt; it sells in the North-Western Provinces, Oudh and in Lower Bengal, but there is not much demand for it; and it is only in Behár that it is readily disposed of. The salt revenue is not affected in any way by the destruction of saltpetre salt, either in its pure or its impure state. The option is given to refiners of excising or destroying their salt, and the method they adopt for disposing of it depends upon prices and trade demand. All that the Department requires is that saltpetre salt shall not enter into consumption except after payment of duty.

INTERNAL BRANCH.

In the Panjáb and the western districts of the North-Western Provinces, sitta is passed out of refineries on payment of a fee of eight annas a maund. Issues during the past two years were as follows:—

Impure salt passed out of refineries on payment of fees.

		1897-98.	1898-99.	Difference.
		Mds.	Mds.	Mds.
The Panjáb	...	6,055	6,589	+534
North-Western Provinces	...	2,492	4,340	+1,848
Total	...	8,547	10,929	+2,382

Sitta is used somewhat extensively for salting hides and goat skins, and coarse beef for export to Burma is also cured with it. The increase in the quantity which issued from refineries was owing, partly to a return to prosperity of the country after the famine, and partly to a more extended use of the article.

47. A refund of the excise duty is conceded to the North-West Soap Company at Meerut, on salt used for the manufacture of soap; and also to the firm of Messrs. Schröder, Smidt & Co., on salt utilized by them for salting hides and skins in their factories at Cawnpore and Dinapore for export to Europe and America.

REFUNDS OF DUTY ON SALT USED FOR INDUSTRIAL PURPOSES.

The following statement gives particulars in regard to the North-West Soap Company's factory at Meerut for the past two years:—

Refunds to the North-West Soap Company at Meerut.

Year.	Quantity of soap pro- duced		Salt consumed in the manufacture of soap.						Refund of duty.			
			Opening balance of salt.	Quantity of salt re- ceived in- to store.	Total stock of salt.	Quantity of salt utilized.		Closing balance of salt.	Quantity of salt.		Amount of duty.	
	Mds.	s.	Mds.	s.	Mds.	s.	Mds.	s.	Mds.	s.	Rs. a. p.	
1897-98 ...	12,616	8	136	20½	754	37	891	17½	838	32	52 25½	838 21½ 2,096 5 6
1898-99 ...	10,329	20	52	25½	820	4	872	29½	685	9½	187 20	732 21½ 1,831 5 6

The quantity of soap produced during the year was somewhat less than in 1897-98. The quantity of salt used for each maund of soap produced was two seers 10·33 chittaks, as compared with two seers 10·50 chittaks during 1897-98. The quantity of salt required for manufacture varies with the quality of the soap required, hard soaps needing more salt than the softer varieties. The factory was frequently inspected by officers of the Department during the year and the rules were strictly complied with by the Company.

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Refunds to Messrs. Schröder, Smidt & Co. on salt used on hides and skins.

The next statement shows details of the salt utilized in Messrs. Schröder, Smidt & Co.'s hide factory at Cawnpore during the past and the previous year:—

Year.	Salt consumed in salting skins and hides.						Refund of duty.		
	Opening balance of salt.	Quantity of salt received.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.		
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s. ch.	Rs.	a.	p.
1897-98 ...	8 31½	170 1	178 32½	174 17½	2 0	155 24 8	389	0	6
1898-99 ...	2 0	262 27	264 27	262 27	...	265 20 0	663	12	0

Further particulars are given below of the work done in the factory:—

			1897-98.	1898-99.
Hides cured	{ Number ...	...	8,744	...
	{ Weight ...	...	Mds. 1,495-28	...
Skins cured	{ Number ...	...	33,221	71,727
	{ Weight ...	...	Mds. 735-17	2,659-24-5
Salt used	{ In curing hides ...	...	Mds. 131-7-8	...
	{ In curing skins ...	...	Mds. 43-10	262-27
Total quantity of salt used			Mds. 174-17-8	262-27
			Chittaks.	Chittaks.
Average quantity of salt used.			9-60	...
			0-83	2-34

The revised import tariff of America rendered the export of salted hides unprofitable, and no hides were treated during the past year. The trade in salted goat skins expanded considerably, and the quantity of salt used for each skin also increased. The amount required for salting skins varies in accordance with the condition, as well as with the size, of skins.

The factory was inspected on several occasions during the year, and the rules were found to be observed. In the Dinapore factory, no hides or skins were salted during the past year.

DISTRIBUTION OF SALT ISSUED FOR CONSUMPTION BY THE DEPARTMENT.

48. The total quantities of salt actually issued for consumption by the Department during the past two years are given below:—

Quantity of salt issued.	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Full duty-paid salt	70,44,912	71,04,224	+59,312
Salt which paid special rates of duty	4,47,036	5,89,090	+1,42,054
Salt free of duty	2,09,730	2,11,446	+1,716
Salt free of both price and duty	29,160	40,710	+11,550
Total	77,30,838	79,45,470	+2,14,632

Descriptions of salt issued.

The following figures show the different descriptions of salt comprised in the above clearances:—

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Cis-Indus and Kálabágh mines rock salt	21,78,533	22,27,130	+48,597
Kobat mines rock salt	3,22,404	4,62,375	+1,39,971
Mandi mines rock salt	1,24,632	1,26,715	+2,083
Salt of the Sultánpur salt works	79,393	77,837	—1,556
Sámbhar salt	40,74,340	39,54,637	—1,19,703
Didwána salt	2,78,278	2,92,082	+13,804
Pachbadra salt	5,98,102	7,41,660	+1,43,558
Falodi salt	3,635	11,784	+8,149
Saltpetre salt	71,521	51,250	—20,271
Total	77,30,838	79,45,470	+2,14,632

Distribution over areas of consumption.

Particulars showing the distribution of these quantities of salt over areas of consumption will be found in Appendix VI.

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The figures below give the same information in an abstract form:—

	1897-98.	1898-99.	Difference.
	Mds.	Mds.	Mds.
Panjab <i>cis</i> -Indus, including feudatory states and Kashmir ...	24,95,908	24,66,780	—29,128
Panjab <i>trans</i> -Indus ...	1,65,819	3,11,249	+1,45,430
North-Western Provinces and Oudh...	31,88,737	33,64,089	+1,75,352
Province of Behár in Bengal ...	1,72,473	1,45,460	—27,013
Lower Bengal ...	13,822	4,798	—9,024
Central Provinces ...	1,38,303	1,20,388	—17,915
Sindh ...	11,759	11,445	—314
British Baluchistán ...	883	1,880	+997
Rájputána ...	10,06,833	9,48,698	—58,135
Central India ...	3,79,716	4,19,557	+39,841
Afghánistán and independent territory west of the Indus...	1,56,585	1,51,126	—5,459
Total ...	77,30,838	79,45,470	+2,14,632

This distribution is in accordance with the destinations registered by the Department at the time of issue of the salt.

49. *British Baluchistán*.—1,880 maunds of Panjab rock salt were imported into the Quetta district during the year, compared with 883 maunds during 1897-98. Figures showing the imports of Sindh salt into this area during the year under report are not available; but there were no such imports during 1897-98, and only 550 maunds were imported in 1896-97. The consumption of salt bearing the full rate of duty in this Province is therefore very small. Salt made in Kalat is, it is understood, admitted into British Baluchistán at a reduced rate of duty of Rs. 1-8-0 a maund, and the proceeds are credited as special revenue. The realizations of 1897-98 were as follows:—

Trade with British Baluchistán.

Local taxation of salt.

				Salt Tax.
				Rs. a. p.
Quetta Pishin district ...	...	...	...	1,955 10 0
Thal Chotiali ditto ...	...	...	...	2,800 8 11
Kalat Agency ...	...	...	...	24 13 9
Total ...	...	...	...	4,781 0 8

The manufacture of earth salt is, it is believed, permitted in parts of the province without restriction and without payment of duty; though a special establishment is entertained, under the orders of the Government of India, to suppress this manufacture in the adjoining Panjab district of Dera Gházi Khán.

50. The market wholesale prices of salt during the years 1897-98 and 1898-99, in the principal trade centres of Northern India, the Central Provinces, and the province of Behár in Bengal, are given below:—

Prices of salt in the principal marts of Northern India, Central Provinces and Behar.

				Wholesale rate per maund.	
				1897-98.	1898-99.
				Rs. a. p.	Rs. a. p.
<i>The Panjab.</i>					
Rock salt	...	...	Lahore ...	3 1 9	3 1 4
			Amritsar ...	3 5 4	3 5 4
			Ludhiána ...	3 3 2	3 5 4
			Multán ...	3 4 3	3 4 3
			Rawalpindi ...	2 14 7	3 1 3
			Umballa ...	3 2 2	3 2 2
			Ferozpur ...	3 3 2	3 3 2
			Jullander ...	3 1 3	3 1 3
			Jhelum ...	2 13 8	2 15 5
			Sháhpur ...	3 1 3	3 1 3

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				Wholesale rate per maund.	
				1897-98.	1898-99.
				Rs. a. p.	Rs. a. p.
<i>North-Western Provinces and Oudh.</i>					
Sámbar salt ...	{	Agra ...	...	3 2 6	3 2 6
		Cawnpore ...	...	3 5 0	3 3 3
		Allahabad ...	...	3 8 0	3 7 8
		Benares ...	...	3 8 6	3 10 0
		Lucknow ...	...	3 7 0	3 7 0
		Fyzabad ...	...	3 10 0	3 6 6
		Bareilly ...	...	3 6 0	3 5 0
		Meerut ...	...	3 6 0	3 6 0
<i>Behar.</i>					
Liverpool salt ...	{	Patna ...	...	3 9 0	3 8 6
		Sáran (Chapra) ...	...	3 12 0	3 10 6
		Muzaffarpur ...	...	3 12 0	3 12 0
		Champáran (Motihari) ...	...	3 10 0	3 12 0
<i>Central Provinces.</i>					
Bombay salt ...	{	Jubbulpur ...	...	4 0 0	4 3 4
		Nágpur ...	...	4 0 0	4 0 0
		Saugor ...	...	3 11 11	3 12 9
		Nimar ...	...	3 11 2	3 10 10
		Hoshangabad ...	...	4 0 9	4 0 10

For the Panjáb and the Central Provinces the rates have been obtained from the *Gazette of India*. For the North-Western Provinces and Oudh and Behar prices were ascertained by officers of the Department. The fluctuations have been very slight and call for no remark.

Import of salt into Bengal from all other provinces.

51. The following statement, which is inserted at the request of the Local Government, shows the imports of salt into Bengal from all other provinces during the past two years:—

				Into Calcutta.	Into Bengal.	Into Behár.	Total.
				Mds.	Mds.	Mds.	Mds.
From North-Western Provinces and Oudh ...	{	1897-98	...	390	28	6,391	6,809
		1898-99	...	399	491	6,049	6,939
From the Panjáb ...	{	1897-98	...	232	...	1,37,011	1,37,243
		1898-99	...	7	311	1,27,468	1,27,786
From Rájputána and Central India,	{	1897-98	...	...	...	14,001	14,001
		1898-99	...	...	187	1,998	2,185
From Central Provinces	{	1897-98	...	...	8,426	...	8,426
		1898-99	...	...	10,076	...	10,076
From Bombay	{	1897-98	...	...	...	...	...
		1898-99	...	...	282	...	282
From Madras	{	1897-98	...	...	3,68,137	...	3,68,137
		1898-99	...	...	4,05,065	...	4,05,065
Total	{	1897-98	...	622	3,76,591	1,57,403	5,34,616
		1898-99	...	406	4,16,412	1,35,515	5,52,333

The salt taxed by this Department was that which was imported from the North-Western Provinces and Oudh, from the Panjáb, and from Rájputána. During the year under report, 1,36,910 maunds of such salt entered Bengal, compared with 1,58,053 maunds in 1897-98, or a decrease of 21,143 maunds. Rock salt from the *cis*-Indus Mines, for consumption in Behár, comprised the greater proportion of the trade.

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The exports of salt from Bengal during the past two years were as follows :—

Exports from Bengal to other provinces.

			From Calcutta.	From Bengal.	From Behár.	Total.
			Mds.	Mds.	Mds.	Mds.
Into the North-Western Provinces and Oudh	...	{ 1897-98 1898-99	3,22,009	...	5,193	3,27,202
			3,68,190	...	8,319	3,76,509
Into the Panjáb	...	{ 1897-98 1898-99	110	...	...	110
			101	...	199	300
Into Rájputána and Central India,	...	{ 1897-98 1898-99	...	...	672	672
			...	...	328	328
Into Central Provinces	...	{ 1897-98 1898-99	743	678	26	1,447
			356	3,985	10	4,351
Into Madras	...	{ 1897-98 1898-99	...	14	...	14
			...	6	...	6
Into Assam	...	{ 1897-98 1898-99	...	453	...	453
			5,25,334	78,361	...	6,03,695
Total	...	{ 1897-98 1898-99	3,22,862	1,145	5,891	3,29,898
			3,93,981	82,352	8,856	9,85,189

A considerable quantity of imported salt entered the North-Western Provinces and Oudh for consumption in the eastern districts, where western salt and salt from Calcutta meet in competition. There was an expansion of about 50,000 maunds in the trade during the year under report, compared with 1897-98, owing to prices at Calcutta having ruled somewhat low.

52. The statement below gives information in regard to the imports and exports of salt between Thibet and Nepál, and British territory along the frontier of the North-Western Provinces and Oudh, during the past two years :—

Imports and exports of salt between Nepál and Thibet, and the North-Western Provinces and Oudh.

		1897-98.		1898-99.	
		Imports.	Exports.	Imports.	Exports.
		Mds.	Mds.	Mds.	Mds.
Almora	...	16,855	3,523	21,045	3,758
Garhwál	...	14,292	...	14,892	...
Nilang Pass <i>viâ</i> Dehra Dún	...	2,398	...	1,888	...
Pilibhit	...	...	5,089	...	4,489
Kheri	...	...	6,214	...	7,738
Bahraich	...	...	11,103	...	12,041
Gonda	...	...	3,635	...	6,871
Basti	...	...	28,383	...	37,674
Gorakhpur	...	...	13,828	...	12,780
Total	...	33,545	71,775	37,825	85,351

Compared with 1897-98, there was an increase during the year of 4,280 maunds in imports and of 13,576 maunds in exports, the balance of trade being in favour of British territory by 47,526 maunds of salt which had paid full duty. The expansion in imports from Thibet occurred on the route *viâ* Almora in Kumaun. Exports increased generally, but the greatest expansion occurred on the route to Nepál *viâ* Basti.

53. An attempt will now be made to give statistics of the consumption of salt in the several provinces omitting Baluchistán, with which this Department has to deal. Information as to the quantities of salt placed for consumption in different areas has been obtained partly from departmental returns and partly from provincial statistics of trade registration. The figures have been compiled as accurately as possible; but with free inter-provincial trade and wide facilities for

CONSUMPTION OF SALT.

traffic, it is not practicable to ascertain exactly the quantities which enter, and remain in, extensive provinces inhabited by millions of people. And, further, the important but uncertain factor of stocks has also to be considered. The statistics, therefore, do not pretend to be more than approximately correct.

Areas of consumption.

The following are the areas of consumption which have been taken for the purpose :—

- (1) The Panjáb *cis*-Indus.
- (2) The Panjáb *trans*-Indus.
- (3) North-Western Provinces and Oudh.
- (4) Province of Behár in Bengal.
- (5) Central Provinces and Berar.
- (6) Rájputána and Central India.

Panjáb *cis*-Indus and Kashmir.

The Panjáb cis-Indus, including feudatory states and Kashmir.

	1897-98.	1898-99.
	Mds.	Mds.
<i>Supply of salt—</i>		
Issued from the <i>cis</i> -Indus Mines Division ...	21,78,533	22,27,130
Do. from the Mandi Mines ...	1,24,632	1,26,715
Do. from the Sultánpur salt works ...	79,393	77,837
Imports from Tibet and Ladak (Trade statistics) ...	1,654	1,809
Do. by railway and river (Trade statistics) ...	3,28,252	3,11,417
Do. of Didwána salt by road ...	1,21,764	1,38,629
Saltpetre salt ...	116	40
Total ...	23,34,344	23,83,577
<i>Exports—</i>		
Exports to country west of the Indus (Trade statistics) ...	3,851	7,714
Exports by railway and river (Trade statistics) ...	4,59,433	4,88,899
Do. by road ...	3,681	4,443
Total ...	4,66,965	5,01,056
Balance remaining for consumption ...	23,67,379	23,82,521
	lbs.	lbs.
Average consumption per head of population, 25,840,575 souls ...	7.53	7.59

Kashmír has been included with the *cis*-Indus Panjáb, as the trade with that State is subject to fluctuations and imports are not easy to place. During the year under report, 2,39,567 maunds of salt were traced to Kashmír territory; and as the population comprises 2,543,952 souls, the incidence of the above quantity per head is 7.75lbs. This is a higher rate than that of the *cis*-Indus Panjáb; but it is counterbalanced by the results of 1897-98, when only 1,69,318 maunds were traced to Kashmír, giving an average consumption of 5.48lbs. per head only.

The Panjáb trans-Indus.

Panjáb *trans*-Indus.

	1897-98.	1898-99.
	Mds.	Mds.
Issued from the Kohat Mines ...	3,22,404	4,62,375
<i>Exports—</i>		
Exported beyond the border (Trade statistics) ...	1,29,635	2,14,922
Balance remaining for consumption ...	1,92,769	2,47,453
	lbs.	lbs.
Average consumption per head of population, 1,833,504 souls ...	8.45	11.11

Besides the supply from the Kohat Mines, a considerable quantity of salt from the *cis*-Indus Mines Division was consumed in this area during both years, but the amount is not accurately ascertainable. There were also old stocks of Kohát salt in consumption, particularly during 1897-98; and much of the salt shown as remaining for consumption in British territory

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was eventually exported beyond the border. It is probable that more salt is consumed in the frontier districts than in *cis*-Indus territory, as the article has been cheap and the supply abundant; but in the above circumstances the figures showing incidence of consumption may be regarded as estimates only.

North-Western Provinces and Oudh.

North-Western Provinces
and Oudh.

<i>Supply of salt—</i>		1897-98.	1898-99.
		Mds.	Mds.
Imported from Lower Bengal (Trade statistics) ...	...	3,27,202	3,76,509
Ditto Nepal and Thibet (Trade statistics) ...	...	33,545	37,825
Ditto Bombay and the Central Provinces (Trade Statistics) ...	...	5,05,233	5,65,791
Imported from the Sambhar Lake ...	...	28,92,764	28,80,562
Ditto Pachbadra Salt Source ...	...	12,955	1,44,525
Ditto the Panjáb by railway (Trade statistics.) ...	...	3,10,376	3,49,748
Ditto ditto road ...	...	3,681	4,443
Ditto Behar (Trade statistics) ...	...	5,193	8,319
Saltpetre salt ...	...	37,708	32,637
Total ...		41,28,657	44,00,359
<i>Exports—</i>			
To Nepal and Thibet (Trade statistics) ...	...	71,775	85,351
„ Lower Bengal (Trade statistics) ...	...	6,809	6,939
„ Central Provinces (Trade statistics) ...	...	4,019	1,503
„ Rájputána and Central India (Trade Statistics) ...	...	47,653	40,958
„ the Panjáb (Trade statistics) ...	...	546	2,375
„ Behar (Trade statistics) ...	...	6,391	6,049
„ Bombay (Trade statistics) ...	...	7	1
Total ...		1,37,200	1,43,176
Balance remaining for consumption ...	...	39,91,457	42,57,183
Rate of consumption per head of population, 47,697,576		lbs.	lbs.
souls...	...	6.89	7.34

The salt supply of this area was ample during both years. The large exports are indications that this was so, and the particulars given in paragraph 50 show that prices were low and steady during both periods. A considerable unregistered trade, fluctuating in sympathy with prices of salt in Calcutta, is carried on with the adjacent provinces of Behár along the eastern border of the North-Western Provinces, and the registered trade does not therefore represent the entire salt supply of these provinces.

Province of Behar in Bengal.

Province of Behar in
Bengal.

<i>Supply of salt—</i>		1897-98.	1898-99.
		Mds.	Mds.
Imported from Calcutta (Trade statistics) ...	...	27,28,733	27,17,054
Ditto other Provinces (Trade statistics) ...	...	1,59,501	1,38,997
Saltpetre salt ...	...	20,215	14,415
Total ...		29,08,449	28,70,466
<i>Exports—</i>			
To other Provinces (Trade statistics) ...	...	21,934	25,766
„ the state of Nepal (Trade statistics) ...	...	2,90,556	2,46,808
Total ...		3,12,490	2,72,574
Balance remaining for consumption ...	...	25,95,959	25,97,892
Average consumption per head of population, 24,393,504		lbs.	lbs.
souls...	...	8.76	8.76

As already mentioned, there is an unregistered trade, often not inconsiderable, between this area and the North-Western Provinces, and the rates given not improbably represent more than actual consumption.

The difference in the rates of the last two areas is noticeable, as the circumstances of a large proportion of the population

Combined figures of the
North-Western Prov-
inces, Oudh, and Behar.

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of the North-Western Provinces and Oudh do not differ very widely from those of the people of Behar. Taking both areas together, the rates of consumption work out thus:—

	1897-98.	1898-99.
	Mds.	Mds.
Salt supply of North-Western Provinces and Oudh ...	39,91,457	42,57,183
Ditto Behar ...	25,95,959	25,97,892
Total ...	65,87,416	68,55,075
	lbs.	lbs.
Rate of consumption per head of population, 72,091,080 souls...	7.52	7.82

These figures correspond closely with the incidence of consumption for the *cis*-Indus Panjáb and appear to be normal.

Central Provinces and Berar.

Central Provinces and Berar.

	1897-98.	1898-99.
<i>Salt supply:—</i>	Mds.	Mds.
From the Bombay Presidency (Trade statistics) ...	17,14,934	17,07,342
From the Madras Presidency (Trade statistics) ...	2,75,000	2,75,000
From the North-Western Provinces Oudh, and Bengal (Trade statistics) ...	5,466	5,498
From the Sambhar Lake by railway ...	17,452	16,457
From the Pachbadra Salt Source by road and railway ...	1,20,851	1,03,931
Total ...	21,33,703	21,08,228
<i>Exports:—</i>		
To Rájputána and Central India (Trade statistics) ...	9,014	11,877
To British Territory (Trade Statistics) ...	8,502	10,106
Total ...	17,516	21,983
Balance remaining for consumption ...	21,16,187	20,86,245
	lbs.	lbs.
Rate of consumption per head of population, 15,842,296 souls...	10.39	10.84

Rájputána and Central India.

The rates of consumption are high, but it is difficult to place the trade in salt accurately in this area.

Rájputána and Central India.

	1897-98.	1898-99.
<i>Salt supply:—</i>	Mds.	Mds.
Quantity of salt manufactured by Native States under authorization of treaties ...	1,38,900	1,38,900
Salt issued from the Sambhar Lake ...	40,74,340	39,54,637
Salt issued from the Didwána salt source ...	2,78,278	2,92,082
Salt issued from the Pachbadra salt source ...	5,98,102	7,41,660
Salt issued from the Falodi salt source ...	3,635	11,784
Imported from the Panjáb (Trade statistics) ...	103	209
Imported from the North-Western Provinces and Oudh (Trade statistics) ...	47,653	40,958
Imported from Bombay (Trade statistics) ...	4,08,061	4,20,793
Imported from the Central Provinces (Trade statistics) ...	9,014	11,877
Total ...	55,58,086	56,12,900
<i>Exports:—</i>		
To the Panjáb—		
From Sambhar ...	2,95,268	268,725
From Didwána ...	2,14,463	2,13,783
To North-Western Provinces and Oudh—		
From Sambhar ...	23,92,764	28,80,562
From Pachbadra ...	12,955	1,44,525
To the Central Provinces ...	1,38,303	1,20,388
To Bengal (Trade statistics) ...	14,001	2,185
Total ...	35,67,754	36,30,168
Balance remaining for consumption ...	19,90,332	19,82,732
	lbs.	lbs.
Rate of consumption per head of population, 22,877,272 souls ...	7.16	7.13

The figures represent the consumption in this area with fair accuracy, but there is some unregistered trade in salt

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

with Bombay along the border. Extensive tracts of country in this area are of a saline character, and over these the consumption of salt paying duty is naturally less than it is in areas devoid of salinity.

54. The number of persons arrested for offences against the salt law, the number discharged by the Department after inquiry, and the number prosecuted, with the result of prosecutions, will be found fully detailed in Appendix VII. The following is an abstract of the figures for the past two years :—

PENAL ACTION OF
THE DEPARTMENT.

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1897-98 ...	1,594	1,055	* 539	16	517	97·00
1898-99 ...	1,322	757	† 565	23	539	95·91
Difference ...	—272	—298	+26	+7	+22	—1·09

* Six persons absconded before trial.

† Two persons absconded before trial and one case pending.

Of the number of persons arrested during the year, 57·26 per cent. were released by the Department after inquiry into the charges against them, and 42·74 per cent. were prosecuted.

In consequence of the abolition of the Indus Preventive Line, there was a marked and satisfactory decrease in the number of persons charged with offences in the *cis*-Indus Mines Division during the year. Only 25 persons were arrested compared with 268 persons in 1897-98; 21 persons were released departmentally, and only 4 were prosecuted and punished. The cases were trivial, except one in which an attempt was made during the night to remove more than three maunds of rock salt from one of the quarries at Kálábágh.

In the Kohat Mines Division, 54 cases of salt smuggling occurred, compared with 70 during 1897-98; 26 persons were released departmentally, 28 were prosecuted, and 16 were punished. Four smugglers were wounded, of whom one died. Towards Bahadur Khel and along the Waziri border, the use of fire-arms by the preventive establishment is a necessity, as raids are made by armed parties of trans-border tribesmen. In one instance during the year, a salt post was attacked and an attempt was made to effect an entrance into the tower by a body of armed Waziris, who used fire-arms freely.

There were 24 cases of theft of salt at the Sámbar lake, compared with 16 in 1897-98, and the persons concerned were all punished. Four cases in which attempts were made to remove salt in quantities from one maund to more than 10 maunds were of some importance.

In the Pachbadra Division (including the Luni salt tract), there was a large increase in the number of thefts of salt, 19 cases having occurred during the year, compared with 6 in 1897-98. Twenty-two persons were released departmentally, and 44 were prosecuted and punished. At the Pachbadra Source there were six cases of theft, in three of which the quantities of salt removed were considerable. Professional Bhil thieves were concerned in one case in which an attempt was made to remove 42 maunds. At the Luni Salt Tract there

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were 13 cases, in which 44 persons were concerned, compared with one in 1897-98; 22 persons were released; and 22 were successfully prosecuted in the courts of the Jodhpur State. The cases were of a trivial nature, except two in which the quantities of salt sought to be removed amounted to 3 maunds and $1\frac{1}{2}$ maunds.

In the Internal Branch 1,153 persons were arrested, compared with 1,232 in 1897-98; 688 persons were released by the Department, and 465 persons were prosecuted. Two hundred and forty-eight persons were arrested for the manufacture of earth salt; 815 for producing salt illicitly on licensed saltpetre factories, for smuggling salt from saltpetre refineries, and for manufacturing saline substances without licenses; and 90 for the possession of illicit salt. 224 maunds of salt and 234 maunds of saline substances were seized. There were no cases of special importance.

At Didwána and the Sultánpur Salt Works no case of theft or smuggling of salt occurred during the year.

Reasons for the release of persons by the Department.

Reasons for the release by the Department of persons charged with offences were as follows:—

	1897-98.	1898-99.
	No.	No.
Infirm persons, pregnant women, and children ...	96	58
For making, or being in the possession of, less than one seer of salt ...	812	588
On proof of ignorance or inadvertence, and for want of sufficient evidence ...	147	111
Total ...	1,055	757

Punishments awarded by criminal courts.

Particulars of the punishments inflicted by criminal courts on persons prosecuted to conviction, will be found in Appendix VIII. A synopsis of the information on the subject is given below:—

Year.	Number imprisoned.	Average period of imprisonment.	Number fined.	Average amount of fines.
		M. D.		Rs.
1897-98	296	1 9	234	9.48
1898-99	319	1 10	234	7.71

The average period of imprisonment did not vary materially during the two years, but the average amount of fine was smaller during the year under report. Punishments were, however, sufficiently deterrent.

ESTABLISHMENT.

Criminal offences committed by members of the establishment.

55. Four members of the establishment were punished for criminal offences during the year. In the *cis-Indus* Mines Division, an officiating peon was detected in a theft of salt, and was convicted and sentenced to imprisonment for one month by a criminal court. At the Sambhar Lake, a peon was sentenced to three months' imprisonment for stealing salt; and two other peons were fined Rs. 20 and Rs. 10 for accepting illegal gratifications from labourers employed in the manufacture of salt. Apart from the above-mentioned cases, the conduct of the establishment was satisfactory.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1898-99.

56. The casualties among the establishment during the past year are shown in the following table :—

Casualties in the force.

	Assistant Commissioners.	Superintendents and Assistant Superintendents.	Inspectors.	Kotgushis.	Jamadars.	Peons.	English and Vernacular clerks.	Havildars, weighmen and pass collectors.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Strength of establishment during 1898-99.	7	41	104	37	167	1,956	135	44	61	2,552	...
Died	...	1	2	1	5	36	...	2	3	50	1.96
Dismissed	...	...	1	...	...	18	...	...	...	19	.75
Deserted	...	...	...	...	...	8	...	...	...	8	.31
Failed to rejoin from leave	...	...	...	...	...	87	...	...	...	87	3.41
Resigned	...	...	1	...	...	19	...	2	...	22	.86
Removed as unfit or pensioned	...	...	8	2	13	26	6	...	...	56	2.19
Brought under reduction	...	2	4	5	23	58	4	...	...	96	3.76
Total casualties	...	4	16	8	41	252	10	4	3	338	13.24
Percentage of casualties	...	9.76	15.38	21.62	24.55	12.88	7.41	9.09	4.92	13.24	...

One Superintendent and two Inspectors died during the year. One Inspector was dismissed, and one resigned. And one Superintendent, eight Inspectors, and six English and vernacular clerks retired from the service on the pensions due to them.

57. Mr. A. B. Patterson was in charge of the Department from the beginning of the year down to the 19th December 1898, when he retired from the Indian Civil Service. I relieved him, and have since held charge. Mr. Ashton, the Deputy Commissioner, has continued to render valuable assistance in the administration of the Department. The important Divisions of Sambhar, the *cis*-Indus Mines and Pachbadra have been administered, as usual, with much care and ability by Messrs. Lyon, Bolster, and Buckley, Assistant Commissioners; and the officers of the Department generally have worked satisfactorily and well.

Notice of Officers.

OFFICE OF THE COMMISSIONER,
NORTHERN INDIA SALT
REVENUE, AGRA :
The 12th September 1899.

R. M. DANE,
Commissioner.

APPENDICES.

Comparative Return of Receipts and Charges of the Northern

	Central Office.		Cis-Indus and Kálábágh Mines.		Kohat Mines.		Mandi Mines.		Sultánpur Salt Works.	
	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
<i>I.—Sale proceeds of salt.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Sámbar ... { Quantity...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(2) Didwána ... { Quantity...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(3) Pachbadra ... { Quantity...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(4) Falodi ... { Quantity...	...	...	...	...	...	...	...	...	...	...
{ Price ...	...	...	...	...	...	...	...	...	...	...
(5) Cis-Indus and Kálábágh Mines. { Quantity...	...	...	21,57,999	22,23,553	...	...	...	...	...	...
{ Price ...	...	...	1,01,156	1,04,229	...	...	...	...	...	...
II.—Excise duty on salt, { Quantity...	...	...	21,57,999	22,23,553	...	...	...	...	80,030	78,188
{ Duty ...	...	...	53,94,999	55,58,882	...	...	...	...	2,00,074	1,95,470
III.—Kohat salt duty ... { Quantity...	...	...	...	...	3,22,404	4,62,375	...	...	...	...
{ Duty ...	...	...	...	...	5,05,731	7,25,294	...	...	...	...
IV.—Share of Mandi salt { Quantity...	...	...	...	...	...	...	1,24,632	1,26,715	...	...
{ Duty ...	...	...	...	...	...	...	38,948	39,599	...	...
V.—Government proprietary share in Sultánpur salt works produce (Hakimi cess).	...	...	...	...	...	...	...	...	1,249	1,220
VI.—Fees for licenses for saline works, Internal Branch.	...	...	...	...	...	...	...	...	...	...
VII.—Miscellaneous, including fines and forfeitures.	...	...	855	1,688	53	14	...	...	17	46
VIII.—Through Traffic collections	...	...	61,727	63,206	...	...	...	...	...	...
Total	...	...	55,58,737	57,28,005	5,05,784	7,25,308	38,948	39,599	2,01,340	1,96,736
<i>Charges.</i>										
Commissioner ...	28,626	28,903	...	...	...	...	...	...	...	...
Deputy Commissioner ...	12,000	12,300	...	...	...	...	...	...	...	...
Personal Assistant to Commissioner ...	5,111	4,550	...	...	...	...	...	...	...	...
Assistant Commissioners ...	...	...	9,860	9,819	...	6,600	...	...	...	...
Exchange compensation allowance	3,464	2,480	...	1,511	...	...	...	...	...	...
<i>Establishment.</i>										
Clerks ...	11,911	11,222	6,310	8,499	...	...	...	...	...	...
Servants and guards ...	1,006	1,117	1,271	1,275	...	...	...	...	...	...
<i>Preventive Establishment.</i>										
Superintendents and Assistant Superintendents.	...	...	49,739	44,468	13,298	8,927	4,520	5,040	4,800	4,800
Inspectors, kotgushts, and jamádárs	...	...	23,707	17,064	7,207	7,816	1,074	1,255	3,533	3,599
English and Vernacular clerks	...	...	3,333	2,268	2,060	2,038	...	...	680	435
Servants and guards	...	...	62,945	52,692	34,446	34,669	1,046	1,079	6,596	6,189
Medical establishment	...	...	1,212	1,212	240	240	...	...	...	...
Temporary establishment	...	...	...	...	...	...	...	...	...	...
Exchange compensation allowance	...	...	553	235	...	...	...	...	...	...
Total	62,118	60,572	1,58,930	1,39,043	57,251	60,290	6,640	7,374	15,609	15,023
<i>Contingencies.</i>										
Travelling allowances	4,456	3,055	4,681	3,478	2,573	3,535	580	368	439	355
Compensation for dearth of food grains.	24	...	1,777	...	778	...	...	...	241	...
Conveyance of tents and records	1,329	1,256	496	298	422	1,001	...	...	...	...
Purchase of tents	359	546	30	44	...	1,534	...	...	...	...
House rent and horse allowance	...	...	173	78	684	684	360	360	...	...
Hot weather charges	141	136	80	121	157	146	...	...	...	...
Service postage charges	1,334	1,061	1,158	994	200	200	16	15	53	49
Telegram charges	99	153	23	25	51	40	...	1	...	...
Stationery charges	114	101	67	42	175	155	...	...	12	10
Excavation and manufacture...	...	...	82,173	88,795	...	...	...	...	...	...
Rewards, half fines &c.	...	...	893	68	150	88	...	...	...	...
Through traffic charges	...	...	45,725	46,000	...	...	...	...	...	...
Payments to maliks on account of salt ináms.	...	...	...	...	39,464	39,465	...	...	...	...
Clothing grant	4,986	4,963	...	...	6,799	3,104	...	...	40	...
Miscellaneous	924	255	3,173	2,562	1,336	8,104	81	87	80	21
Petty construction and repairs	...	447	20,643	31,054	10,255	4,439	...	...	6	425
Khewra water-supply charges	...	...	1,227	899	...	...	...	...	...	...
Total	13,766	11,986	1,62,309	1,74,448	63,044	62,501	1,037	831	1,465	860
Refunds	...	...	...	...	...	...	...	...	278	206
Total charges	75,884	72,552	3,21,289	3,13,491	1,20,295	1,22,791	7,677	8,205	17,352	16,089
Net receipts	75,884	72,552	52,37,498	54,14,514	3,85,489	6,02,517	31,271	31,394	1,83,988	1,80,647
Percentage of charges	0.39	0.35	5.78	5.47	23.76	16.93	19.71	20.72	8.62	8.18
Treaty payments	...	...	...	...	...	...	...	...	...	...
Receipts deducting treaty payments	...	...	...	...	...	...	...	...	...	...

DIX I.

India Salt Revenue Department for the years 1897-98 and 1898-99.

Sambhar Lake.		Didwana Salt Source.		Pachbadra Salt Source.		Falodi Salt Source.		Internal Branch.		Total.	
1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.	1897-98.	1898-99.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41,03,440	41,26,743	...	...	...	...	...	...	...	...	41,03,440	41,26,743
10,25,860	10,31,686	...	...	...	...	...	...	...	...	10,25,860	10,31,686
...	...	2,78,403	2,92,582	...	...	...	...	...	...	2,78,403	2,92,582
...	...	17,400	16,539	...	...	...	...	...	...	17,400	16,539
...	...	...	...	5,94,827	7,70,574	...	...	...	...	5,94,827	7,70,574
...	...	...	...	55,765	67,117	...	...	...	...	55,765	67,117
...	...	...	...	...	...	3,635	11,784	...	...	3,635	11,784
...	...	...	...	...	...	682	1,105	...	...	682	1,105
...	...	...	...	...	...	...	...	...	...	21,57,999	22,23,553
...	...	...	...	...	...	...	...	...	...	1,01,156	1,04,229
40,98,440	41,21,743	2,38,403	2,52,582	4,24,827	6,00,574	...	...	71,521	51,250	70,71,220	73,27,890
1,02,46,099	1,03,04,356	5,96,008	6,31,455	10,62,067	15,01,436	...	...	1,78,803	1,28,126	1,76,78,050	1,83,19,725
...	...	...	...	...	...	...	...	...	...	3,22,404	4,62,375
...	...	...	...	...	...	...	...	...	...	5,05,731	7,25,294
...	...	...	...	...	...	...	...	...	...	1,24,632	1,26,715
...	...	...	...	...	...	...	...	...	...	38,948	39,599
...	...	...	...	...	...	...	...	...	...	1,249	1,220
...	...	...	...	...	...	...	...	61,313	59,119	61,313	59,119
229	176	112	127	312	270	16	...	188	329	1,782	2,650
27,276	22,418	...	...	5,434	8,461	...	...	...	...	94,437	94,085
1,12,99,464	1,13,58,636	6,13,520	6,48,121	11,23,578	15,77,284	698	1,105	2,40,304	1,87,574	1,95,82,373	2,04,62,368
...	...	...	...	...	...	...	...	...	...	28,626	28,903
...	...	...	...	...	...	...	...	...	...	12,000	12,300
...	...	...	...	...	...	...	...	...	...	5,111	4,550
7,885	10,800	7,850	9,031	7,204	8,732	...	...	15,000	13,857	47,799	58,839
...	...	...	8,824	...	67	...	...	689	529	4,153	8,411
15,393	13,891	2,151	2,208	3,470	3,660	...	...	9,172	8,019	48,407	47,499
1,061	960	587	588	747	716	...	...	1,317	1,295	5,989	5,951
40,022	41,535	6,450	6,000	8,320	8,037	...	...	36,954	41,348	1,64,103	1,60,155
15,053	14,640	1,413	1,781	7,697	7,369	483	...	33,143	32,953	93,310	86,477
3,574	3,552	162	180	76	180	...	...	5,994	6,209	15,879	14,862
20,983	20,884	4,932	4,081	14,627	14,514	294	...	27,117	27,399	1,72,086	1,61,507
1,498	1,488	648	588	1,551	1,638	...	...	...	...	5,149	5,166
2,494	4,083	...	...	...	...	...	...	...	...	2,494	4,083
...	...	...	...	509	310	...	...	...	598	1,062	1,143
1,07,963	1,11,833	23,293	28,281	44,201	45,223	777	...	1,29,386	1,32,207	6,06,168	5,99,846
1,458	1,563	121	126	1,247	583	21	...	20,742	20,213	36,318	33,283
491	...	515	...	1,444	...	7	...	2,435	...	7,712	...
90	95	...	...	55	114	...	...	3,148	3,820	5,540	6,584
...	166	...	...	9	...	...	...	625	1,678	1,023	3,968
...	...	...	...	...	...	...	...	1,364	1,428	2,581	2,550
100	105	58	55	117	112	...	...	170	182	823	857
696	781	75	90	297	320	20	...	2,985	2,760	6,834	6,270
51	46	2	...	5	1	...	...	3	1	234	267
39	41	7	12	20	26	...	...	322	314	746	704
1,04,858	1,30,149	6,428	3,697	31,001	49,162	...	...	...	...	2,24,460	2,80,803
71	153	...	...	35	119	...	...	2,635	3,818	3,784	4,236
14,493	11,941	...	...	11,951	13,842	...	...	...	...	72,169	71,283
...	...	...	...	...	...	...	...	...	...	39,464	39,465
...	...	...	...	...	...	...	...	...	...	11,785	8,067
2,117	2,201	369	441	2,796	2,223	175	...	371	437	11,382	16,334
2,795	6,706	1,968	1,874	3,023	2,722	15	...	...	50	39,374	47,717
...	...	...	...	...	...	...	...	...	...	1,227	899
1,27,259	1,62,947	9,538	6,295	52,000	68,724	238	...	34,800	34,701	4,65,456	5,23,287
...	50	3,992	15,729	4,275	4,988	...	...	2,898	2,495	11,443	23,468
2,35,222	2,74,830	36,823	50,305	1,00,476	1,18,985	1,015	...	1,67,084	1,69,403	10,83,067	11,46,601
1,10,64,242	1,10,83,806	5,76,697	5,97,816	10,23,102	14,58,349	—317	1,105	73,220	18,171	1,84,99,306	1,93,15,767
208	242	600	776	894	754	14541	...	6953	9031	553	560
...	...	...	...	...	...	...	...	...	...	30,08,424	28,19,370
...	...	...	...	...	...	...	...	...	...	1,54,90,882	1,64,96,397

APPENDIX II.

Statement showing the quantities of the various descriptions of salt taxed, and the duty levied by the Northern India Salt Revenue Department during the years 1897-98 and 1898-99.

Particulars.	Description of salt.	1897-98.		1898-99.	
		Quantity of salt taxed.	Amount of excise duty realized.	Quantity of salt taxed.	Amount of excise duty realized.
Salt which paid full excise duty at Rs. 2-8-0 per British maund of 82½ lbs. :—					
Sambhar Lake, Rájputána	Evaporation salt. Obtained from the brine of the lake,	British maunds. 40,98,440	Rs. 1,02,46,099	British maunds. 41,21,743	Rs. 1,03,04,356
Didwána salt source, Rájputána	Evaporation salt. Produced from well brine	2,38,403	5,96,008	2,52,582	6,31,455
Pachbadra salt source, Rájputána	Evaporation salt. Obtained from subterranean brine exposed to solar evaporation in large pits.	4,24,827	10,62,067	6,00,574	15,01,436
Mayo and Warcha Mines, Panjáb cis-Indus; and Kálábágh quarries, trans-Indus.	Rock salt. Excavated from mines and quarries	21,57,999	53,94,999	22,23,553	55,58,882
Sultánpur salt works, Panjáb	Evaporation salt. Produced from well brine	80,080	2,00,074	78,188	1,95,470
Internal Branch, Panjáb, North-Western Provinces, Oudh, Behar, and Calcutta.	Saltpetre salt. Educued in the refinement of saltpetre,	71,521	1,78,803	51,250	1,28,126
Total		70,71,220	1,76,78,050	73,27,890	1,88,19,725
Salt which paid special rates of excise duty :—					
Kohát Salt Mines, Panjáb trans-Indus rate of duty Rs. 2 per Kohati maund of 102 ¼ lbs.	Rock salt. Excavated from quarries	3,22,404	5,05,731	4,63,375	7,25,294
Mandi salt mines, Panjáb cis-Indus, rate of duty received by the British Government, five annas per British maund of 82½ lbs.	Rock salt. Excavated from quarries	1,24,632	38,948	1,26,715	39,599
Total		4,47,036	5,44,679	5,89,090	7,64,893
GRAND TOTAL		75,18,256	1,82,22,729	79,16,980	1,90,84,618

APPENDIX III.

Statement showing sums due in connection with salt treaties and agreements and the amounts paid during the year 1898-99.

Agency or Province.	State.	Article of treaty or agreement, &c.	Amount payable.	Amount paid.	Remarks.
			Rs. a. p.	Rs. a. p.	
Rájputána Agency.	Jaipur	XI.—Old Treaty, Sámbar ...	2,75,000 0 0	2,75,000 0 0	
		II.—Agreement ...	4,00,000 0 0	4,00,000 0 0	
		VII.— Ditto ...	11,000 0 0	11,000 0 0	
		VIII.— Ditto ...	2,309 2 7	2,309 2 7	
	Jodhpur	XI.—Old Treaty, Sámbar ...	1,25,000 0 0	1,25,000 0 0	
		XI.—Old Treaty, Nawa Gudha ...	3,00,000 0 0	3,00,000 0 0	
		VI.— Agreement ...	3,91,800 0 0	3,91,800 0 0	
		VII.— Ditto ...	19,595 5 3	19,595 5 3	
	Jaipur	Royalty payable on sales at ...	89,191 7 8	89,191 7 8	
		Sámbar, Article XII, of old treaty ...	1,48,652 7 6	1,48,652 7 6	
	Udaipur	IV.— Agreement ...	12,900 0 0	...	} Payment not effected during the year.
		V.— Ditto ...	35,000 0 0	...	
		VI.— Ditto ...	1,56,250 0 0	...	
	Alwar	VII.— Ditto ...	1,25,000 0 0	1,25,000 0 0	
	Kishangarh	VII.— Ditto ...	25,000 0 0	25,000 0 0	
	Bikaner	VI.— Ditto ...	6,000 0 0	6,000 0 0	
	Bharatpur	VII.— Ditto ...	1,50,000 0 0	1,50,000 0 0	
		Foreign Department No. 1271, dated 14th June 1879, ...	500 0 0	500 0 0	
	Sirohi	IV.— Agreement ...	1,800 0 0	1,800 0 0	
		Financial Department No. 2905, dated 21st August 1884. ...	9,000 0 0	9,000 0 0	
	Dholpur	VII.— Agreement ...	60,000 0 0	60,000 0 0	
	Bundi	IV.— Ditto ...	8,000 0 0	8,000 0 0	
	Tonk	IV.— Ditto ...	20,000 0 0	20,000 0 0	
	Kotah	IV & V.— Ditto ...	19,175 0 0	19,175 0 0	
	Karauli	IV.— Ditto ...	5,000 0 0	5,000 0 0	
		Foreign Department No. 222, dated 18th April 1882 ...	694 15 0	694 15 0	
		IV.— Agreement ...	5,000 0 0	5,000 0 0	
		IV & V.— Ditto ...	7,250 0 0	7,250 0 0	
	Istamrardás and Jagirdárs of Ajmer	Foreign Department No. 1271, dated 14th June 1879 ...	4,178 0 0	4,178 0 0	
	Lawa	V.— Agreement ...	700 0 0	700 0 0	
	Kaibania	Foreign Department No. 846, dated 15th May 1884 ...	105 0 0	105 0 0	
		Total, Rájputána Agency ...	25,39,101 6 0	23,34,951 6 0	
Central India Agency.	Gwalior	VII.— Agreement ...	3,12,500 0 0	3,12,500 0 0	
	Datia	VII.— Ditto ...	10,000 0 0	10,000 0 0	
	Bhopál	II.— Ditto ...	10,000 0 0	10,000 0 0	
	Jaora	II.— Ditto ...	2,500 0 0	2,500 0 0	
	Sitaman	II.— Ditto ...	2,000 0 0	2,000 0 0	
	Rutlam	II.— Ditto ...	1,000 0 0	1,000 0 0	
	Indore	Supplementary Article to clause 2 of Agreement. ...	61,875 0 0	61,875 0 0	
	Dewas (senior)...	Ditto ditto ...	412 8 0	412 8 0	
	Dewas (junior)...	Ditto ditto ...	412 8 0	412 8 0	
	Sailana	Ditto ditto ...	412 8 0	412 8 0	
	Narsingharh	Ditto ditto ...	618 12 0	1,237 8 0	Rs. 618-12-0 on account of 1897-98.
	Rajgarh	Ditto ditto ...	618 12 0	618 12 0	
	Samphar	Foreign Department No. 501, dated 4th January 1884 ...	1,450 0 0	1,450 0 0	
Panjáb Province.		Total, Central India Agency ...	4,03,800 0 0	4,04,418 12 0	
	Bahawalpur	VI.— Agreement ...	80,000 0 0	80,000 0 0	
		Total, Panjáb ...	80,000 0 0	80,000 0 0	
		GRAND TOTAL ...	30,22,901 6 0	28,19,370 2 0	

APPENDIX IV.

Statement showing the financial results of the working of the Sambhar Lake from the beginning of the lease in 1870-71 to the close of 1898-99.

Periods	Transactions to close of 1895-96.		Transactions of 1896-97.		Transactions of 1897-98.		Transactions of 1898-99.		Credit balance.	Total sales of salt produced during the periods shown in column 1.	Total receipts from sales of salt produced during the period shown in column 1.	Credit balance of each period shown in column 1. Deducting charges in column 17.	Treaty payments during each of the periods shown in column 1.	Net credit balance of each period shown in column 18. Deducting figures in column 19 from those in column 18.	Deliveries of salt free of price and duty from salt produced during each of the periods shown in column 1.	Excesses in salt produced during periods shown in column 1.	Excesses and deficits discovered in stock.		Dryage allowance to salt agents during periods shown in column 1.	Stock balance of salt produced in each of the periods shown in column 1.				
	Quantity of salt sold.	Realizations.	Sales during the year of salt produced in periods shown in column 1.	Realizations.	Sales during the year of salt produced in the period shown in column 1.	Realizations.																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Mds..	Rs	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Rs	Rs.	Rs.	Mds.	Mds.	Mds.	Mds.	Rs.	Mds.	Mds.	Mds.	Mds.	Mds.
From beginning of lease to close of 1896-96.	8,86,41,544	44,83,453	7,72,91,495	2,49,92,289	2,05,08,806	35,23,784	8,91,632	2,14,05,438	26,73,797	6,87,500	2,20,90,944	64,926	16,584	2,21,07,528	8,59,002	2,65,91,011	2,21,07,528	1,00,26,185	60,81,343	6,11,022	27,90,332	71,15,040	39,798	7,416
1896-97	...	30,89,846	2,21,234	...	...	4,07,426	1,03,439	-1,17,795	12,86,840	3,30,263	2,42,661	14,23,198	3,65,531	5,75,999	91,17,464	4,97,233	5,75,999	4,03,901	1,72,095	23,310	98,200	45,272	...	...
1897-98	...	18,31,029	1,46,108	...	...	...	...	...	1,37,803	35,367	-1,10,742	12,07,856	3,23,862	2,13,110	14,05,959	3,69,219	2,13,110	4,11,907	-1,98,867	16,000	23,354	58,540	...	3,74,784
1898-99	...	53,17,712	1,79,898	...	...	...	...	...	...	...	...	13,70,763	3,50,187	1,70,299	13,70,763	3,50,137	1,70,299	3,96,674	-2,26,376	9,600	4,625	...	...	39,41,874
Total	9,87,90,731	50,30,664	7,72,91,495	2,49,92,289	2,05,08,806	35,23,784	8,91,632	2,12,85,643	41,03,440	10,53,136	2,21,92,476	41,26,743	10,54,104	2,30,66,936	94,52,888	2,80,87,800	2,30,66,936	1,72,38,727	58,268,209	6,69,932	29,14,811	72,18,852	39,796	42,24,074

Note.—The treaty payments in column 19 have been calculated in the manner explained in paragraph 24 of this report.

APPENDIX V.

Comparative Statement showing the quantity of salt sold at the Mandi Mines during the years 1897-98 and 1898-99.

Year.	Name of Mine.	Quantity sold for consumption in British Territory.				Quantity sold for consumption in Native States.						Total quantity of salt sold.	
		Kangra.	Kulu.	Simla.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bishahr.	Total.		
1897-98	Gums ... Drang ... Total	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
		48,612	1,015	...	49,627	13,969	...	91	...	...	...	14,060	63,687
		4,525	15,846	1,354	21,725	23,066	7,588	...	3,920	4,646	39,220	60,945	
		53,137	16,861	1,354	71,352	37,035	7,588	91	3,920	4,646	53,280	1,24,632	
1898-99	Gums ... Drang ... Total	45,390	1,547	...	46,937	15,080	...	142	...	...	15,222	62,159	
		5,967	16,639	1,522	24,128	24,384	7,567	...	3,620	4,857	40,428	64,556	
		51,357	18,186	1,522	71,065	39,464	7,567	142	3,620	4,857	55,650	1,26,715	

APPENDIX VI.

Comparative Statement showing the distribution of the salt issued by the Northern India Salt Revenue Department over areas of consumption in 1897-98 and 1898-99.

Areas of consumption.	Salt issued in 1897-98.										Salt issued in 1898-99.										Increase or decrease during 1898-99 compared with 1897-98.			
	Cis-Indus and Kalabagh mines salt.	Kohat rock salt.	Mandi rock salt.	Salt of Sultanpur salt works.	Sambhar salt.	Didwana salt.	Pachbadra salt.	Falodi salt.	Saltpetre salt.	Total.	Cis-Indus and Kalabagh mines salt.	Kohat rock salt.	Mandi rock salt.	Salt of Sultanpur salt works.	Sambhar salt.	Didwana salt.	Pachbadra salt.	Falodi salt.	Saltpetre salt.	Total.				
Panjab cis-Indus, including feudatory states and Kashmir.	18,60,015	...	1,24,632	1,413	2,95,268	2,14,463	...	...	117	24,95,908	18,56,538	...	1,26,715	1,979	2,68,725	2,13,783	...	...	...	40	24,66,780	Mds.	Mds.	-29,128
Panjab trans-Indus.	...	1,65,819	...	...	...	...	...	...	...	1,65,819	...	3,11,249	...	...	...	...	...	...	...	...	3,11,249	Mds.	Mds.	+1,45,480
North-Western Provinces and Oudh.	1,67,331	...	...	77,980	28,92,764	...	12,955	...	37,707	31,88,737	2,30,507	...	...	75,858	28,80,562	...	1,44,525	...	32,687	33,64,089	...	...	...	+1,75,352
Province of Behar in Bengal.	1,38,180	...	...	...	14,078	...	...	...	20,215	1,72,478	1,27,120	...	...	...	3,925	...	...	...	14,415	1,45,460	...	...	...	-27,013
Lower Bengal	340	...	...	...	...	...	...	...	13,432	13,322	640	...	...	...	...	...	...	...	4,158	4,798	...	...	...	-9,024
Central Provinces	...	...	...	...	17,452	...	1,20,851	...	...	1,38,303	...	...	...	...	16,457	...	1,03,931	...	...	1,20,388	...	...	...	-17,915
Sindh	11,759	...	...	...	...	...	...	...	...	11,759	11,445	...	...	...	...	...	...	...	...	11,445	...	...	...	-314
British Baluchistan,	883	...	...	...	...	...	...	...	...	883	1,880	...	...	...	...	...	...	...	...	1,880	...	...	...	+997
Bajputana	...	...	...	...	6,52,718	63,815	2,86,665	3,635	...	10,06,333	...	...	...	...	5,63,353	78,299	2,95,262	11,784	...	9,48,698	...	...	...	-58,135
Central India	25	...	...	...	2,02,060	...	1,77,631	...	...	3,79,716	...	...	...	...	2,21,615	...	1,97,942	...	...	4,19,557	...	...	...	+39,841
Afghanistan and independent territory west of the Indus.	...	1,56,585	...	...	...	...	...	...	...	1,56,585	...	1,51,126	...	...	...	...	...	...	...	1,51,126	...	...	...	-5,459
Total	21,78,533	3,22,404	1,24,632	79,393	40,74,340	2,78,278	5,98,102	3,635	71,521	77,30,838	22,27,180	4,62,375	1,26,715	77,837	39,54,637	2,92,082	7,41,660	11,784	51,250	79,45,470	...	...	...	+2,14,682

APPENDIX VII.

Comparative return of the number of persons arrested, convicted, &c., in connection with offences against the Salt Law during the years 1897-98 and 1898-99.

Division.	Year.	Total number of persons arrested.	Released by Department.				Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of convictions on number of persons sent up for trial, less those whose cases are pending and those who absconded before trial.	Absconded before trial.	Remarks.
			Infirm persons, pregnant women, and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertence and for want of proof.	Total.							
{ Cia-Indus and Kálábágh Mines ...}	1897-98	268	...	222	12	234	34	...	34	...	100-00	...	
	1898-99	25	...	15	6	21	4	...	4	...	100-00	...	
{ Kohat Mines ...}	1897-98	70	20	...	11	31	39	9	30	...	76-92	...	
	1898-99	54	6	...	20	26	28	10	16	...	61-54	2	
{ Sultánpur Salt Works ...}	1897-98	1	...	...	...	...	1	...	1	...	100-00	...	
	1898-99	...	...	...	...	...	...	...	...	...	...	...	
{ Sámbar Lake ...}	1897-98	16	...	...	...	...	16	...	16	...	100-00	...	
	1898-99	24	...	...	...	...	24	...	24	...	100-00	...	
{ Didwána Salt Source ...}	1897-98	...	...	...	...	...	...	...	...	...	...	...	
	1898-99	...	...	...	...	...	...	...	...	...	...	...	
{ Pachbadra Salt Source ...}	1897-98	7	...	...	...	...	7	...	7	...	100-00	...	
	1898-99	66	8	6	8	22	44	...	44	...	100-00	...	
{ Internal Branch ...}	1897-98	1,232	76	590	124	790	442	7	429	...	98-39	6	
	1898-99	1,153	44	567	77	688	465	13	451	1	97-20	...	
{ Total ...}	1897-98	1,594	96	812	147	1,055	539	16	517	...	97-00	6	
	1898-99	1,322	53	588	111	757	456	23	539	1	95-91	2	

* Six persons absconded before trial.

† Two persons absconded before trial and one case pending.

APPENDIX VIII.

Comparative details of persons imprisoned and fined for offences against the Salt law during the years 1897-98 and 1898-99.

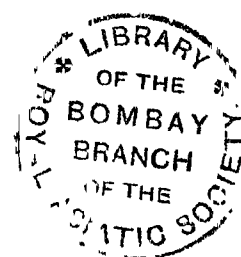
Division.	Year.	Persons imprisoned.										Persons fined.										Remarks.
		Imprisonment for six months and upwards.	Imprisonment for three months and below six months.	Imprisonment for two months and below three months.	Imprisonment for one month and below two months.	Imprisonment for fifteen days and below one month.	Imprisonment for ten days and below fifteen days.	Imprisonment below ten days.	Total number imprisoned.	Number fined Rs. 250 and upwards.	Above Rs. 100 and below Rs. 250.	Above Rs. 50 and up to Rs. 100.	Above Rs. 30 and up to 50.	Above Rs. 20 and up to Rs. 30.	Above Rs. 10 and up to Rs. 20.	Above Rs. 5 and up to Rs. 10.	Up to Rs. 5.	Total number fined.	Aggregate of fines.	Average fine.		
Cis-Indus and Kálábágh Mines	1897-98	1	12	..	1	..	..	..	14	..	..	..	1	1	1	3	17	22	126	5.73		
	1898-99	..	..	1	1	..	..	..	2	..	..	..	..	..	..	1	1	2	12	6.00		
Kohat Mines	1897-98	..	..	3	3	..	..	..	6	..	..	..	13	5	2	2	9	29	457	15.76		
	1898-99	..	..	6	..	..	..	..	6	..	..	..	..	3	1	6	10	95	9.50			
Sultánpur Salt Works	1897-98	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..		
	1898-99	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Sámbar Lake	1897-98	..	4	..	1	1	..	..	6	..	..	..	..	..	..	..	10	10	15	1.50		
	1898-99	..	7	3	5	..	..	..	16	..	..	..	..	..	..	1	7	8	15	1.87		
Idwána Salt Source	1897-98	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	1898-99	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Pachbadra Salt Source	1897-98	1	..	..	2	..	1	..	4	..	..	..	..	1	..	..	2	3	27	9.00		
	1898-99	..	22	..	2	9	..	4	37	..	..	..	..	..	..	..	7	7	25	3.57		
Internal Branch	1897-98	6	20	29	89	31	32	68	265	1	1	2	5	18	32	111	170	1,594	9.38			
	1898-99	..	18	36	110	92	34	28	258	..	2	4	4	21	49	127	207	1,658	8.01			
Total	1897-98	8	36	32	96	32	34	58	*296	1	1	2	19	25	37	149	234	2,219	9.48			
	1898-99	..	47	46	118	41	34	33	*319	..	2	4	4	24	52	148	234	1,805	7.71			

* Includes 13 persons punished with both fine and imprisonment.

† Includes 14 persons punished with both fine and imprisonment.

REPORT
ON THE
ADMINISTRATION
OF THE
Northern India Salt Revenue Department
FOR THE OFFICIAL YEAR 1899-1900.

*PANJAB, NORTH-WESTERN PROVINCES, OUDH, CENTRAL PROVINCES,
BERAR, RAJPUTANA, CENTRAL INDIA, BEHAR AND CALCUTTA.*



ALLAHABAD:
North-Western Provinces and Oudh Government Press,
1900.

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REPORT

ON

THE ADMINISTRATION

OF

The Northern India Salt Revenue Department

FOR

THE OFFICIAL YEAR 1899-1900.

THE following abstract shows the receipts and charges of the Department for the year under report compared with those of 1898-99. Full details for both years will be found in Appendix I:—

Year.	Receipts.				Charges.			Net revenue.	Percentage of charges on receipts.	
	Salt.		Fees, cesses, fines, &c.	Total.	Estab-lishment.	Contin-gencies.	Total.			
	Excise duty.	Sale price.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1898-99	...	1,90,84,618	12,20,676	1,57,038	2,04,62,332	5,99,851	5,07,280	11,07,131	1,93,55,201	5.41
1899-1900	...	1,81,04,132	10,15,140	1,65,442	1,92,84,714	5,84,114	4,46,166	10,30,280	1,82,54,434	5.34
Difference	...	—9,80,486	—2,05,536	+8,404	—11,77,618	—15,737	—61,114	—76,851	—11,00,767	—0.07

Note.—Excise duty includes the duty on Kohát salt and the share of the British Government in the duty realized on salt sold at the mines in the Mandi State. Sale price represents the price at which salt was sold, apart from the duty, at the *cis*-Indus and Kálábágh mines in the Panjáb, and at Sámbar, Pachbadra, Didwána and Falodi in Rájputána. Fees, cesses, fines, &c., comprise—

- (1) all license fees collected in the Internal Branch;
- (2) the Government proprietary cess levied on salt sold at the Sultánpur Salt Works; and
- (3) all miscellaneous collections, inclusive of the charge made for filling and clearing through traffic salt at the Khewra Depôt in the *cis*-Indus and Kálábágh Mines Division and at Sámbar and Pachbadra.

There was no change during the year in the rates of duty on salt, and the decrease in the revenue was due to a decrease in the quantities of salt excised at the Sámbar Salt Lake, the Kohát Salt Mines, the Sultánpur Salt Works, and from saltpetre refineries.

The saving effected in the cost of establishment was the result of tentative reductions made in the strength of the subordinate grades, particulars in regard to which will be submitted shortly in a report to Government. Under contingencies the decrease in expenditure was due to a comparatively small quantity of salt having been manufactured at the Sámbar Lake in consequence of the failure of the monsoon rains of 1899.

Treaty payments have not been included under charges. As noted, however, in the Report of 1898-99, it appears proper that they should be taken into account as a charge against

Figures reviewed.

Incidence of charges on receipts, including treaty payments.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

the salt revenue. Calculating therefore the cost of the Department on the basis of the principles set forth in the above mentioned report, we arrive at the following result:—

The fixed treaty dues amount to Rs. 28,35,308, but from this a sum of Rs. 2,25,350, paid for considerations not connected with the salt revenue, and which is not therefore properly debitable to "Salt," should be deducted. A balance remains of Rs. 26,09,958, to which payments on account of royalty on Sámbar salt have to be added. Rs. 2,40,174 were actually paid during the year on account of royalty, and therefore the total sum debitable to salt revenue during 1899-1900 on account of treaty dues amounts to Rs. 28,50,132.

The following quantities of salt were supplied to areas affected by the treaties:—

By this Department, maunds 7,92,953 to Rájputána and Central India; maunds 27,50,915 to the North-Western Provinces and Oudh; and maunds 1,06,800 to the Central Provinces and Berar; total maunds 36,50,668.

By the Bombay Salt Department: maunds 4,10,914 to Rájputána and Central India; maunds 6,47,664 to the North-Western Provinces and Oudh; and maunds 15,48,681 to the Central Provinces and Berar; total maunds 26,07,259. Distributing treaty dues in proportion to these quantities of salt, out of the sum of Rs. 28,50,132, Rs. 16,62,673 are debitable to this Department and Rs. 11,87,459 to Bombay.

If the above sum of Rs. 16,62,673 be added to the expenditure of this Department as shown in the abstract, the incidence of charges on receipts of the past year will amount to 13·96, per cent. compared with 13·68 per cent. for 1898-99.

Full particulars in regard to treaty dues and actual payments on that account will be found in paragraph 7.

Adjustment of the accounts of the Department with the Comptroller of India Treasuries.

2. The accounts of the Department for 1898-99 were adjusted during the year in communication with the Comptroller of India Treasuries. No difference was found to exist under charges; but under receipts the figures of this Department are less than those of the Comptroller by Rs. 5,374 on account of revenue on salt realized in British Baluchistan, which was erroneously credited in that province to this Department.

Strength of establishment.

3. The sanctioned strength of the establishment of the Department was as follows at the close of the year:—

				Number of officers.	Number of men.
1898-99	...	...	...	154	2,404*
1899-1900	...	...	...	154	2,397
			Difference	...	—7

*These figures do not agree with those given in the report of 1898-99, as four vernacular clerks were omitted in that year owing to an error.

The difference of seven men shown above is due to a revision of the subordinate establishment attached to the Central office at Agra which was made during the year and which was sanctioned in letter No. 4492Ex., dated the 5th of October 1899, from the Government of India in the Department of Finance and Commerce. A saving of Rs. 588 a year was effected by this revision.

Other changes which affected the constitution of the Department are here noted:—

(1) In their letter No. 3137Ex. of the 11th July 1899, the Government of India in the Department of Finance and Commerce accorded sanction to proposals

- submitted to give effect to the orders, which were issued in 1886 in accordance with a recommendation of the Finance Committee, for the revision of the pay and grading of the Superintendents and Assistant Superintendents in the Department.

(2) Later, in my letter No. 56, dated the 5th January 1900, some important proposals were submitted for a reduction in the number of Superintendents, Assistant Superintendents and Inspectors employed, and for an increase to the pay of the Deputy Commissioner and Assistant Commissioners and of the large body of Inspectors in the Department, and for the grant of a local allowance to the Superintendent doing the work of Personal Assistant. The Government of India agreed to increase the rates of pay and improve the grading of the Inspectors, and to sanction the local allowance proposed for the Personal Assistant, and sanctioned also an improvement in the position of the Assistant Commissioners, but considered that sufficient cause had not been shown for increasing the pay of the Deputy Commissioner. The proposals thus modified were finally sanctioned by the Secretary of State in his Despatch No. 73, dated the 10th of May 1900, with effect from the 1st April 1901.

The changes which have been effected are : (a) the creation of an Assistant Commissionership on Rs. 1,000 a month in place of one such appointment on Rs. 500—50—800; (b) a revision of the pay of other Assistant Commissioners under which they will rise from Rs. 500 to Rs. 800 a month by annual increments of Rs. 30 instead of by annual increments of Rs. 50, after a period of five years without increment on the initial pay of Rs. 500; (c) the reduction of the appointments of two Superintendents, 4th grade, one Assistant Superintendent, 1st grade, and two Assistant Superintendents, 2nd grade; (d) an increase in the rates of pay of the different grades of Inspectors from Rs. 30 rising to Rs. 70, to Rs. 40 rising to Rs. 100, and an improvement in the grading, accompanied with a reduction in their number from 104 to 91; (f) the grant of a local allowance of Rs. 50 a month to the Superintendent acting as Personal Assistant; and (g) the appointment, in place of the Superintendent, who has hitherto been employed, of Inspectors to the charge of the salt mines at Guma and Drang in the Mandi State with a local allowance of Rs. 50 a month to each.

(3) The medical staff of the Department was also revised and strengthened during the year. Assistant Surgeons will in future be appointed to the medical charge of the Sámbar and cis-Indus Mines Divisions in place of Hospital Assistants, and the fixed rates of pay sanctioned for the Hospital Assistants at Pachbadra, Didwána and the Luni, with local allowances in the case of the two latter sources, have been revised so as to permit of the appointment of a Hospital Assistant of any grade to any of the three sources; while local allowances of Rs. 15 have been sanctioned for the charges of Pachbadra and the Luni, and an allowance of Rs. 10 has been sanctioned for the charge of Didwána.

4. It is very important that the officers of the Department who are posted to the charge of salt mines in the Panjáb

Training of officers at
Boorkee College.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

should have a competent knowledge of levelling and surveying, and this knowledge is also useful at the Rájputána Salt Sources. In these circumstances it has been arranged, with the sanction of the Government of India, that a certain number of junior officers shall be deputed to the Thomason Civil Engineering College at Roorkee for a six months' course of instruction in levelling and surveying. One officer in a year will be deputed until a sufficient number have received the necessary training; and the course of study will be that of the Engineer class, to which the officer deputed will be attached. The proposal was sanctioned in letter No. 1592S.R., dated the 2nd April 1900, from the Government of India in the Department of Finance and Commerce; and the first officer to attend the course will be deputed to Roorkee with effect from the 1st November 1900.

Quantity of salt dealt with.

5. The total quantity of salt dealt with by the Department (*i.e.*, sold or excised and issued free of price or duty or of both) during the year was maunds 76,88,460, compared with maunds 81,84,474 during 1898-99. There was a decrease therefore of maunds 4,96,014. Particulars in regard to both years are shown below:—

	1898-99. Mds.	1899-1900. Mds.	Difference. Mds.
Salt which paid full duty...	73,27,890	69,86,311	—3,41,579
Kohát salt (which paid a special rate of duty).	4,62,375	3,73,269	—89,106
Mandi salt (which paid a special rate of duty).	1,26,715	1,26,939	+224
Total	79,16,980	74,86,519	—4,30,461
Salt sold free of duty	2,26,784	1,64,881	—61,903
Salt issued free of both price and duty...	40,710	87,060	+46,350
Total	2,67,494	2,01,941	—65,553
GRAND TOTAL	81,84,474	76,88,460	—4,96,014

Salt which paid full duty.

Full details in regard to the different descriptions of salt taxed will be found in Appendix II, but an abstract of the quantities of salt sold or excised on payment of full duty at the different sources of supply during the past two years is given below:—

	1898-99. Mds.	1899-1900. Mds.	Difference. Mds.
Sámbhar	41,21,743	21,96,233	—9,25,510
Cis-Indus and Kálabágh Mines	22,23,553	23,91,239	+1,67,686
Pachbadra	6,00,674	10,02,996	+4,02,422
Didwána	2,52,582	2,67,901	+15,319
Sultánpur	78,188	77,827	—361
Saltpetre refineries	51,250	50,115	—1,135
Total	73,27,890	69,86,311	—3,41,579

The *cis*-Indus and Kálabágh Mines and the salt sources of Pachbadra and Didwána show an improvement in trade aggregating 5,85,427 maunds. There was, however, a large falling off in the sales at the Sámbhar Lake: and smaller quantities of salt were excised at the Sultánpur Salt Works and from saltpetre refineries, representing in all a decrease of 9,27,006 maunds.

Salt which paid special rates of duty, and salt free of duty.

Compared with 1898-99 there was a decrease of 88,882 maunds in the quantity of salt dealt with at special rates of duty; and there was a falling off of 65,553 maunds in the quantity of salt sold free of duty and issued free of both price and duty.

Quantities of salt, free of duty, and free of both price and duty, dealt with during the year.

6. Particulars in connection with salt sold free of duty and issued free of both price and duty during the past two

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

years to the Native States entitled to receive such salt will be found in the table below :—

Salt free of duty.							Salt free of both price and duty.					
Sources of supply.	Native States.	Quantities to which the States are annually entitled.	1898-99.		1899-1900.		Sources of supply.	Native States.	Quantities to which the States are annually entitled.	Quantities issued.		Balance now due.
			Sales.	Issues.	Sales.	Issues.				1898-99.	1899-1900	
		Mds.	Mds.	Mds.	Mds.	Mds.			Mds.	Mds.	Mds.	Mds.
Didwána ...	Jodhpur	2,25,000	40,000	40,000	26,382	26,382	Sámbar.	Alwar	1,000	1,000	2,000	...
Pachbadra ...			1,70,000	1,54,662	1,23,400	1,23,693		Bharatpur	1,000	...	2,000	...
Falodi ...			11,784	11,784	10,099	10,099		Dholpur ...	300	300	300	...
	Total ...	...	2,21,784	2,06,446	1,59,881	1,60,174		Jaipur ...	7,000	14,000	7,000	...
								Karauli ...	50	50	100	...
Sámbar	Rámpur ...	6,000	5,000	5,000	5,000	5,000		Kishangarb	50	50	50	50
								Kotah ...	300	...	600	...
							Lawa ...	10	10	10	...	
							Jodhpur ...	14,000	14,300	14,000	3,500	
							Pachbadra.	Jodhpur ..	10,000	10,000	10,000	10,000
								Udaipur ...	1,000	1,000	1,000	...
	GRAND TOTAL ...	...	2,26,784	2,11,446	1,64,881	1,65,174		Total ...	34,710	40,710	37,060	13,550

Compared with 1898-99 there was a decrease during the year in the quantities of salt sold and actually issued free of duty to the Jodhpur State of 61,903 maunds and 46,272 maunds respectively. The falling off was due to the famine, which has been very severe in the Jodhpur State. The Rámpur State purchased only 5,000 maunds of the quantity of 6,000 maunds to which it is entitled.

A case occurred during the year in which a quantity of 210 maunds 6 sérs of the salt supplied duty free to the Jodhpur Darbár was exported to the Bikaner State by certain merchants resident in Jodhpur territory. The import was detected by the officials of the Bikaner State, and the salt was conveyed back to Jodhpur territory. On the case being brought to its notice, the Jodhpur Darbár confiscated the salt and fined the persons concerned in its export.

A running account is kept with the Darbárs with regard to salt to which they are entitled free of both price and duty. A decrease of 3,650 maunds occurred during the year in the issue of such salt as compared with 1898-99.

The Bikaner Darbár is entitled to receive a refund of half of the full duty on the salt consumed within the State up to a maximum quantity of 20,000 maunds. A quantity of 15,776 maunds was booked for consumption in Bikaner territory during the year under report, compared with 20,222 maunds in 1898-99; maunds 11,976 from Didwána and maunds 3,800 from Pachbadra. A refund of Rs. 19,720 became due to the Darbár on account of half of the duty on the above 15,776 maunds. A payment of Rs. 9,757-8-0 was effected during the year, and the balance, Rs. 9,962-8-0, has been paid during 1900-1901.

Half duty on salt booked to the Bikaner State.

7. The following figures show the payments made during the year under salt treaties and agreements to the Native States in Rájputána and Central India, to the jagírdárs and istamrárdárs in the Ajmer district, to the Bahawápur State and

Treaty payments

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

to chiefs and villagers in the Kohát and Ráwalpindi districts in the Panjáb:—

		Amount payable.			Amount paid.		
		Rs.	a.	p.	Rs.	a.	p.
States in the Rájputána Agency	...	25,41,683	0	4	27,46,084	5	10
States in the Central India Agency...	...	4,03,800	0	0	4,03,800	0	0
Panjáb	...	1,30,000	0	0	1,16,865	2	4
Total	...	30,75,483	0	4	32,66,749	8	2

Appendix III shows in full detail the sums which were due and the disbursements which were effected. A running account is kept of treaty dues, and this explains the difference of Rs. 1,91,266-7-10 between the total sum payable and that actually paid. Arrears were drawn on the one hand by the Udaipur Darbár and certain persons entitled to a compassionate allowance at the Sámbar Lake; while on the other hand, the full sum payable in Kohát was not drawn during the year.

Financial results of salt agreements, discontinued.

8. An annual statement of account was included in the reports of past years to show the financial results of the Sámbar Lake treaties and of the salt agreements entered into with Native States when the other salt sources in Rájputána were leased and the Customs Line was abolished. No credit was, however, taken in the account for the quantity of Bombay salt consumed within the areas dealt with, and similarly no debit was made of any portion of the fixed and contingent charges of the Bombay Salt Department. The statement therefore did not show correctly the financial result of the abolition of the Line; and it has accordingly been discontinued.

Deputation of officers to inspect salt works and salt tracts in Native States.

9. Officers of the Department were deputed at the commencement of the year to inspect the closed salt works and the salt tracts in the Native States of Dholpur, Bharatpur Alwar, Jaipur, Kishangarh, Kotah, Bundi, Tonk, Mewar and Sháhpara in Rájputána, and of the Bahawálpur State in the Panjáb. The open salt works at Lon Karan Sarr in the Bikaner State were also inspected by an officer deputed for the purpose; and the Sargot, Kuchaman and Kachor-Rewasa salt marshes in the neighbourhood of the Sámbar Lake were visited from time to time. The conditions of the salt agreements were found to be adequately observed in all of the States, except Jaipur and Bharatpur, in which some manufacture of earth salt was discovered. This was brought to the notice of the Political Officers, and the offenders were duly punished. Towards the close of the year Political Officers were consulted as to whether salt officers might be again deputed to visit the different States during the hot season of 1900; but their opinion was unanimous that deputations would be inadvisable owing to the severe famine in Rájputána.

RAJPUTANA SALT SOURCES:

10. The following figures show the receipts and charges of the Sámbar Lake. Full details of the charges are shown in Appendix I:—

(1)
SAMBHAR LAKE:

Receipts and charges.	Receipts—	Receipts and Charges.			
		1898-99.	1899-1900.	Difference.	
		Rs.	Rs.	Rs.	
	Duty on salt	...	1,03,04,356	79,90,583	—23,13,773
	Price of salt	...	10,31,686	8,00,308	—2,31,378
	Miscellaneous revenue	...	22,594	15,229	—7,365
	Total	...	1,13,58,636	88,06,120	—25,52,516
	Charges—				
	Establishment	...	1,11,833	1,14,553	+2,720
	Contingencies	...	1,62,997	75,849	—87,148
	Total	...	2,74,830	1,90,402	—84,428
	Net revenue	...	1,10,83,806	86,15,718	—24,68,088

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The falling off in the revenue was large, as only maunds 32,01,233 of salt were disposed of, compared with maunds 41,26,743 during 1898-99, a decrease of maunds 9,25,510. The item of miscellaneous revenue is practically almost entirely composed of sums received for the clearance of salt under the through traffic system; and as the quantity of salt sold under the system decreased in connection with the general depression of the trade of the Lake, there was a falling off in the receipts. The increase in the cost of establishment was due to payments of arrears of exchange compensation allowances to officers admitted to such allowances under the new rules. Under contingencies, the large decrease which occurred was the result of reduced expenditure in connection with the manufacture of salt, only 16,38,910 maunds having been produced during the year, as compared with 53,17,712 maunds during 1898-99, a decrease of 36,78,802 maunds.

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Fluctuations in revenue and expenditure explained.

11. For the manufacture of salt, which is entirely dependent upon the monsoon rainfall, the year under report was perhaps the most unsatisfactory on record at the Sámbar Lake. The three previous years were periods of drought, the annual rainfall amounting to 15·18 inches in 1896-97, 14·96 inches in 1897-98, and 10·95 inches only in 1898-99. The brine which accumulated in the Lake during the monsoon rains of those years was therefore so small in quantity that it rapidly evaporated; and, owing to the fall in the level of the subterranean brine, there was but little visible salt left on the Lake bed by the close of 1898-99. The conditions of the year under report were worse than those of any of the three preceding years. The entire rainfall amounted to 9·13 inches, and rain occurred on only 28 days during the year. The first shower of the monsoon fell on the 15th June 1899; 3·82 inches were registered during that month, 4·34 inches in July, and only 53 cents during August and September. The brine which accumulated in the Lake outside of the large walled enclosures at Sámbar was only from 15 to 16 inches in depth when banked up by a strong west wind; and its quality was most inferior, as it was greatly contaminated by vegetable matter, and, as experience later in the year proved, it was deficient in chloride of sodium. Under such unfavourable manufacturing conditions the salt produced was both bad in quality and short in quantity, as the following figures show:—

Manufacture of salt.

	1898-99. Mds.	1899-1900. Mds.	Difference. Mds.
Produce of walled enclosures ...	43,98,925	14,65,901	—29,32,934
Manufactured in pans on the Lake ...	7,43,666	1,72,919	—5,70,747
edge.			
Spontaneous salt obtained from ...	1,75,121	...	—1,75,121
the bed of the Lake.			
Total ...	53,17,712	16,38,910	—36,78,802

Quantities of salt produced.

The entire outturn was less than one-third of the quantity obtained in 1898-99, which was in itself a bad year for manufacture.

Kyars, or walled enclosures.—These works (eleven in number with an evaporating surface of 735·79 acres) are capable of producing a large quantity of salt, and can be filled with brine both by gravitation and with the aid of steam centrifugal pumps. On the 19th July 1899, when a failure of the monsoon was anticipated, brine was admitted into the enclosures, and by the end of August the evaporation pans had been filled sufficiently to yield a large quantity of salt if the brine had been of good quality. But as evaporation and

Kyars, or walled enclosures.

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concentration proceeded, the bad quality of the brine showed itself; a large proportion of inferior salt was present, and chloride of sodium was forced out in very small crystals and in an impure state. A large quantity of the salt which formed in the works was on this account of no commercial value, and the quality of the salt shown as having been collected for sale is very poor.

Lake edge pans.

Lake edge pans.—In years of good rainfall the brine utilized on these works is obtained from the Lake, and in a year of ordinary drought brine is found a few feet below the bed of the Lake and along its shore. No Lake brine could be obtained during the past year and great difficulties were experienced in connection with subterranean brine. The brine level having fallen, wells had to be sunk deeper than usual, and the bed of the Lake was so dry that brine run into evaporating pans percolated through their beds and was absorbed. Every effort was made to obtain as much salt as possible from these works, but the outturn was disappointingly small. The salt manufactured was saleable, but inferior.

Spontaneous salt.

Spontaneous salt.—The accumulation of brine in the Lake was so small that at only one locality, near Gudha on the northern shore, was any attempt made to produce this kind of salt. In an enclosure in the Lake bed there, brine was collected to a depth sufficient in a good year to have produced a fairly large crop of large crystallized salt; but, owing to the impurity of the brine, the salt which formed was of such an inferior description that it was of no value and was not worth collecting.

Cost of manufacture.

Expenditure on the manufacture of salt during the year amounted to Rs. 52,072, and the incidence of cost on the outturn of maunds 16,38,910 was 6·10 pies a maund. Deducting a sum of Rs. 8,563 expended on original works, the incidence of cost of manufacture, storage, upkeep of works, etc., amounted to 5·09 pies a maund. The corresponding figures of 1898-99 were 5·02 pies and 4·72 pies a maund respectively. The cost of extraction and storage of salt during the past two years was as follows:—

	1898-99.	1899-1900.
	Pies per maund.	Pies per maund.
Salt of walled enclosures	3·43	2·76
Salt of Lake edge pans	5·49	7·86
Spontaneous salt	6·97	"

If the cost of maintenance and repair of the works and the interest on the capital expended on their construction (which amounted to Rs. 52,446 in 1898-99 and to Rs. 43,721 in the year under report) be taken into account, the cost of the salt obtained from the walled enclosures during the two years amounted to 5·71 pies a maund and 8·49 pies a maund respectively. As explained in the report of 1898-99, the incidence of cost of manufacture is always high during a year of unfavourable manufacturing conditions, when the outturn of salt is comparatively small and production is attended with difficulty.

Supply of water from streams entering the lake.

12. The Lake is dependent for its supply upon streams which carry into it the drainage of the surrounding country, and it is essential to the existence of the Lake that these feeder streams shall remain unobstructed. It was ascertained during the year under report that a large dam was being constructed as a famine work in the Ajmer district at Ontra across a branch of the Rupnagar Nadi, a stream which runs into the Lake from the south-westward and is one of its principal

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

influents. In years of short rainfall in particular the nadi is the most important of the Lake feeders. The dam would, it was feared, reduce the volume of water entering the Lake from the nadi; and, in view of the important interests involved in connection with the manufacture of salt, its construction was abandoned on a representation made by this Department. The whole question of obstructions on the waterways leading into the Lake is now under consideration, and further information on the subject will be given in the report of 1900-01.

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13. The quantities of salt manufactured, sold, and in store at the Sambhar Lake during the year under report, compared with those of 1898-99, will be found below:—

	1898-99.	1899-1900.
	Mds.	Mds.
<i>Credits—</i>		
Opening balance of stock ...	32,35,761	43,24,074
Quantity of salt produced ...	53,17,712	16,38,910
Excesses discovered in heaps of salt cleared ...	39,093	2,11,680
Total ...	85,92,566	61,74,664
<i>Debits—</i>		
Quantity of salt sold ...	41,26,743	32,01,233
Issues of salt free of both price and duty ...	29,410	26,060
Deficits found in heaps of salt cleared ...	1,12,339	39,613
Total ...	42,68,492	32,66,906
Closing stock balance ...	43,24,074	29,07,758

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Stocks of salt.

The closing balance of the year was less than that of 1898-99 by maunds 14,16,316. It represents the probable demand of about nine months only. If the rainfall in the coming month be favourable, manufacture will probably recommence by December 1900, and trade demands will be met. The situation is critical and everything depends upon the character of the ensuing season. If the season be again unfavourable, the North-Western Provinces and Oudh must look to the Panjáb mines, Calcutta and Kharagora for their supply of salt. The prospects at present are fairly good.

14. Eighty-three heaps of salt, estimated to contain 35,71,442 maunds, were cleared during the year, and the actual outturn was 37,43,509 maunds. The excess amounted to 1,72,067 maunds, equal to 4·82 per cent. This large excess appears to indicate an unnecessary stringency of estimation; but it is in some measure accounted for by the lowness of stocks, which led to the issue of salt shortly after its manufacture, and by the dryness of the seasons which diminished the ordinary amount of wastage.

Results of estimation of salt.

15. Sambhar salt continued to be sold at a uniform price of four annas a maund, and there was no change in the charge, (three pias a maund) made for clearing salt by departmental agency. The following figures show the sales effected at the Lake during the past two years:—

Trade: sales and issues of salt.

	1898-99.	1899-1900.	Difference.
	Mds.	Mds.	Mds.
Through traffic sales ...	14,33,784	9,72,080	—4,61,704
Ordinary sales ...	* 26,92,959	* 22,29,153	—4,63,806
Total ...	41,26,743	32,01,233	—9,25,510

Sales of salt.

* Includes 5,000 maunds issued on payment of price but free of duty to the Ránpur Darbár.

There was a large decrease in sales during the year under report. The salt in store being inferior in quality to that usually produced, a part of the trade of the Lake was diverted to Pachbadra. The consumption of salt in areas usually supplied in whole or in part by Sambhar was probably also affected to some extent by the famine which prevailed over such a large area in Upper India. In the Jodhpur State the effect of the famine on the consumption of salt has been very marked,

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but this is doubtless due largely to emigration. Speculation in grain in connection with the famine also appears to have checked to some extent the investment of capital in salt. Purchases were made only of such quantities as were required to meet the immediate demand; and traders were desirous of clearing and disposing of their salt as quickly as possible.

If the price of Pachbadra salt be kept low, the Pachbadra source may possibly retain a part of the trade which was diverted to it during the year; but with the return of good seasons, the demand for Sámbar will revive, as the salt is good and the Lake is well situated for the supply of areas of consumption.

Sales and issues compared.

The actual clearances were in excess of the sales, as will be seen from the figures below :—

	1898-99.	1899-1900.
	Mds.	Mds.
Sales	41,26,743	32,01,233
Clearances	39,24,927	34,12,290

Of the salt which was issued during the year under report, maunds 33,82,010 were removed by railway and maunds 30,280 by road. In years of good rainfall the greater part of the salt which leaves the Lake by road is removed by Banjáras; but during the year under report the drought and the scarcity of water and fodder prevented these carriers from visiting Sámbar, and the salt was removed partly for local consumption and partly by traders with camels.

Distribution of salt over areas of consumption.

16. The territorial distribution of the salt issued, compared with that issued in 1898-99, is shown below :—

	1898-99.	1899-1900.	Difference.
	Mds.	Mds.	Mds.
North-Western Provinces and Oudh ...	28,80,562	22,13,800	—6,66,762
The Panjáb	2,68,725	2,54,185	—14,540
Rájputána	5,33,643	5,21,990	—11,653
Central India	2,21,615	4,01,310	+1,79,695
Central Provinces	16,457	17,200	+743
Bengal (for Nepál)	3,925	3,800	—125
Bombay	...	5	+5
Total	39,24,927	34,12,290	—5,12,637

The large decrease in the bookings to the North-Western Provinces and Oudh was widely distributed over that area. As already stated, Pachbadra salt to some extent took the place of Sámbar in these Provinces; and the diminution of the total quantity of salt consigned to them appears to have been due to the employment of capital in other branches of trade.

Financial results of the lease of the Sámbar Lake.

17. The running account of the financial result of the working of the lease of the Sámbar Lake, from 1870-71 down to the close of the past year, now extends over 30 years. The full particulars of this account, which were given last year in an appendix attached to the report, and which formerly appeared in statements in the body of the report, have been omitted, as it appears unnecessary to reproduce in each year's report the figures of past years in so much detail. A summary of the results is, however, given below :—

Stock Account.			
Salt produced (including excesses found in stock)—			Mds.
Down to the close of 1898-99	...	...	10,16,95,542
During 1899-1900	...	...	18,50,590
Total	...	...	10,35,46,132
Salt cleared from account (including sales, free deliveries, wastage and dryage)—			
Down to the close of 1898-99	...	...	9,73,71,468
During 1899-1900	...	...	32,66,906
Total	...	...	10,06,38,374
Balance in stock at the close of 1899-1900	...	...	29,07,758

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<i>Revenue account.</i>				
Realizations from sales of salt produced—				Rs.
Down to the close of 1898-99	...	...	...	2,80,97,600
During 1899-1900	...	...	...	8,15,497
Total				2,89,13,097
Expenditure incurred, including treaty and royalty payments—				
Down to the close of 1898-99	...	...	...	2,50,91,321
During 1899-1900	...	...	...	8,79,536
Total				2,59,70,857
Net credit balance at the close of 1899-1900	...	...	...	29,42,240

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From the balance of salt in stock at the end of the year (maunds 29,07,758) a deduction must be made of the quantity (17½ lakhs of maunds) to be delivered to the Darbárs in case of the relinquishment of the lease of the Lake, and a balance remains of 11,82,758 maunds, worth nearly three lakhs of rupees at the present selling rate of 4 annas a maund.

The credit balance at the close of 1898-99 amounted to Rs. 30,06,279, and this was reduced during the year under report by a sum of Rs. 64,039.

The figures do not agree with those given in the reports for former years, as it has been the practice to debit the account with treaty and royalty payments calculated in the manner explained in paragraph 29 following. This appears to me to be wrong and the results thus obtained to be misleading. The Government have agreed to a fixed sum of Rs. 5,00,000 being charged against the sale price of salt at the Rájputána sources instead of the full treaty and royalty payments made for the lease of the Lake; but in a profit and loss account of the working of the lease of the Lake it seems obvious that actual payments on this account should be shown. In this year, therefore, actual payments made for the lease of the Lake, excluding only the Rs. 1,50,000 paid to Jaipur as compensation for duties on salt surrendered by the Darbar, have been shown in the account and the financial result has been materially altered in consequence. Instead of a net credit balance of Rs. 58,28,209, with a stock balance of salt worth nearly 6½ lakhs of rupees, as shown in the report for 1898-99, the result at the close of 1899-1900 is a credit balance of Rs. 29,42,240 only.

18. The receipts and charges of the Didwána salt source will be found in full detail in Appendix I. The following is a summary of the figures of the past two years:—

<i>Receipts and Charges.</i>					
		1898-99.	1899-1900.	Difference.	
<i>Receipts—</i>		Rs.	Rs.	Rs.	
Duty on salt...	...	6,31,455	6,69,752	+38,297	
Price of salt...	...	16,539	13,795	-2,744	
Miscellaneous revenue	...	127	4	-123	
Total		6,48,121	6,83,551	+35,430	
<i>Charges—</i>					
Establishment	...	28,281	17,672	-10,609	
Contingencies	...	22,025	22,518	+493	
Total		50,306	40,190	-10,116	
Net revenue		5,97,815	6,43,361	+45,546	

(2)
DIDWANA:
Receipts and charges.

Maunds 2,67,901 of salt were excised during the year as compared with maunds 2,52,582 during 1898-99; an increase of maunds 15,319. This explains the increase under the head of "Duty." Under "Price of salt" the realizations fall below those of 1898-99, the price prior to the 14th December 1898 having been one anna a maund, compared with nine pies a maund since that date.

The decrease in the expenditure on establishment was due to officers of lower grades having been posted to the source

Fluctuations in revenue and expenditure explained.

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and to the fact that no exchange compensation was payable during the year. Under contingencies the small increase was owing to larger refunds of half duty on salt having been paid to the Bikaner Darbár.

Manufacture and stocks of salt.

19. The following figures show the quantities of salt manufactured, sold, and in stock at Didwána during the past two years :—

		1898-99. Mds.	1899-1900. Mds.
Opening balance of stock ...	...	5,43,708	4,70,468
Quantity of salt produced ...	...	1,99,669	2,38,409
Excesses discovered in heaps of salt cleared ...	...	22,148	...
Total ...	...	7,65,525	7,08,877
Quantity of salt sold ...	...	2,92,582	2,94,283
Deficits found in heaps of salt cleared ...	...	2,475	20,378
Total ...	...	2,95,057	3,14,661
Closing stock balance ...	...	4,70,468	3,94,216

Cost of manufacture.

The cost of production and storage of the salt manufactured during the year was 4·51 pies a maund, as compared with 4·63 pies during 1898-99. The stock balance at the close of the year was less than that of 1898-99 by 76,252 maunds. It was, however, ample to meet trade requirements, as it represented more than a year's sales, and large quantities of salt can be made at this source with facility under almost any conditions of climate.

Trade: sales and issues of salt.

20. A detail of the sales of salt during the past two years at the source will be found below. As already stated, the sale price throughout the year was nine pies a maund :—

	1898-99. Mds.	1899-1900. Mds.	Difference. Mds.
Full duty paid salt ...	2,52,582	2,67,901	+15,319
Duty free salt issued to the Jodhpur Darbár.	40,000	26,382	-13,618
Total ...	2,92,582	2,94,283	+1,701

There was a slight improvement in the trade in salt which paid full duty, as compared with 1898-99, owing to the reduction in the price. This improvement would perhaps have been more marked had it not been that the failure of the monsoon caused a great scarcity of water and fodder on the trade routes. The decrease in the sales of duty free salt to the Jodhpur Darbár was caused by the severe famine which has prevailed in Jodhpur territory.

Sales and issues compared.

The following figures compare the sales and the actual issues of salt during the past two years :—

	1898-99. Mds.	1899-1900. Mds.
Sales ...	2,92,582	2,94,283
Clearances ...	2,92,082	2,94,840

Distribution of salt over areas of consumption.

21. The salt cleared from the source was booked to the undermentioned areas :—

	1898-99. Mds.	1899-00. Mds.	Difference. Mds.
The Panjáb and North-West Provinces	2,13,783	2,34,391	+20,608
Rájputána ...	78,299	60,449	-17,850
Total ...	2,92,082	2,94,840	+2,758

Maunds 93,288 of the bookings to the Panjáb and North-West Provinces were consigned in the first instance, nominally for Delhi, to the Kuchaman Road Station on the Rájputána-Malwa Railway. The clearances by railway from the Kuchaman Road Station amounted to maunds 85,253, of which quantity maunds 26,866 were actually sent to the Panjáb and

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maunds 58,387 to the North-Western Provinces and Oudh. Maunds 1,76,004 of the salt from this source went therefore to the Panjáb, maunds 26,866 by rail, and the rest by road, principally to Bhiwani.

22. The receipts and charges of the Pachbadra salt source for the past two years are summarized below. Full details of these items will be found in Appendix I :—

		1898-99.	1899-1900.	Difference.
		Rs.	Rs.	Rs.
<i>Receipts—</i>				
Duty on salt	...	15,01,436	25,07,491	+10,06,055
Price of salt	...	67,117	88,000	+20,883
Miscellaneous revenue	...	8,731	15,682	+6,951
Total	...	15,77,284	26,11,173	+10,33,889
<i>Charges—</i>				
Establishment	...	45,223	45,776	+553
Contingencies	...	73,712	1,06,472	+32,760
Total	...	1,18,935	1,52,248	+33,313
Net revenue	...	14,58,349	24,58,925	+10,00,576

DIDWANA.

(3)

PACHBADRA :

Receipts and charges.

Maunds 11,26,396 of salt were sold during the year, compared with maunds 7,70,574 during 1898-99; an increase of maunds 3,55,822. This explains the increase in the realizations of duty and price; and as the quantity of salt removed under the through traffic system was much larger than in 1898-99, there was concurrently an increase in miscellaneous revenue on account of the charge of three pies a maund made for clearance of such salt by departmental agency.

Fluctuations in revenue and expenditure explained.

The cost of the establishment was slightly larger during the year than in 1898-99, owing to a smaller number of subordinates having been absent on leave without allowances. The increase in the expenditure under contingencies was due to the expansion of the trade; larger sums having to be paid for the purchase of salt from manufacturers.

23. The following is an abstract of the quantities of salt manufactured, sold, and in store at the Pachbadra salt source during the year compared with 1898-99 :—

		1898-99.	1899-1900.
		Mds.	Mds.
Opening balance of stock	...	2,55,183	2,45,912
Quantity of salt stored including excesses and deducting deficits discovered in heaps cleared.	...	7,72,303	10,42,199
Total	...	10,27,486	12,88,111
Quantity of salt sold	...	7,70,574	11,26,396
Salt issued free of both price and duty	...	11,000	11,000
Total	...	7,81,574	11,37,396
Closing stock balance	...	2,45,912	1,50,715

Manufacture and stocks of salt.

The monsoon of 1898-99 was a light one, as only 11·69 inches of rain fell; but that of the year under report completely failed, as the entire rainfall was only ·95 of an inch. Of this quantity 88 cents fell in June, 5 cents in July and 2 cents in December 1899. The drought was terribly severe; the scanty water supply of the source failed, and the mortality among the cattle in the surrounding country was enormous. Nearly all the water consumed by the establishment and others connected with the Department at the source was brought by railway from wells near the dry bed of the Luni river, a distance of about ten miles.

As salt is manufactured from brine obtained from springs about 12 feet below the surface, manufacturing operations were not seriously affected by the failure of the monsoon, but the quality of the salt, particularly in respect of the size of

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PACHEADRA.

crystal formed, was somewhat inferior. It takes at least two years for salt to form in full quantity in a pit, and the failure of a single monsoon is not therefore as disastrous as at Sámbar. But during the past year the absence of rain reduced the depth of the brine in the pits and increased its density, and caused in some places a deterioration in its quality. If the rainfall in 1900 be even fair, the quality of the brine will be restored to its normal condition.

Cost of manufacture.

The salt obtained during the year was purchased from the manufacturers at the usual rate of one anna a maund. There are 269 working pits on our register, and of these 80 were emptied of salt during the year, yielding on an average about 10,000 maunds of salt each.

Stock of salt available.

The closing stock balance of the year appears low, but this is owing to the system followed of bringing heaps upon the stock account only when they have been completed by the extraction of all of the salt in the pits. At the close of the year there were approximately about 5 lakhs of maunds of salt on the ground, and a reserve of about 12 lakhs of maunds lying in the pits. These quantities are ample to meet any demand likely to arise.

Trade : Sales and issues of salt.

24. The sales of salt at the source during the past two years are shown below. The sale price was uniform throughout the year at one anna and three pies a maund (to which rate it was reduced from one anna and six pies with effect from the 14th December 1898); and the through traffic charge of three pies a maund continued to be made on all salt cleared by departmental agency.

	Full duty paid salt—		1898-99.	1899-1900.	Difference.
			Mds.	Mds.	Mds.
Sales.	Through traffic sales	...	5,41,436	10,00,397	+4,58,961
	Ordinary trade	...	59,078	2,599	—56,479
	Total	...	6,00,574	10,02,996	+4,02,422
	Duty free salt sold to the Jodhpur Darbár	...	1,70,000	1,23,400	—46,600
	Grand total of sales	...	7,70,574	11,26,396	+3,55,822

The large increase during the year in the trade in salt which paid full duty was partly owing to the reduction in price (three pies a maund) and freight (five pies a maund) which occurred during 1898-99, but was mainly due to the inferiority of the salt which was available for issue at the Sámbar Lake. Even with the reduction in cost which has been effected, Pachbadra salt is dearer than Sámbar by one anna a maund at the Kuchaman Road Railway Station on the Lake, where the two salts meet; and the Pachbadra trade will probably fall off when, with a recurrence of seasons favourable to manufacture, salt is produced at the Lake of the usual good quality.

Comparison of sales and issues of salt which paid full duty.

The sales of salt which paid full duty and the actual issues during the past two years are compared below :—

		1898-99.	1899-1900.
		Mds.	Mds.
Sales	...	6,00,574	10,02,996
Clearances	...	5,75,998	9,24,811

Maunds 9,23,592 of the salt cleared were removed by railway and only maunds 1,219 by road. No Banjára carriers visited the source during the year, as the trade routes were closed on account of the want of fodder and water; and the small quantity of salt removed by road was conveyed on camels.

Sales and issues of duty-free salt compared.

The Jodhpur Darbár purchased 1,23,400 maunds of salt duty free during the year, and removed 1,23,693 maunds for

consumption within the State; the excess in the quantity cleared over that purchased being salt which was purchased during 1898-99. The Darbár is entitled to receive 1,70,000 maunds of salt yearly from this source on payment of the price only, but the drought in Jodhpur territory was so severe that there was a considerable diminution in the demand of the year.

PACHBADA.

25. The following figures show in a comparative form the territorial distribution of the duty-paid and duty-free salt which was cleared from the source during the past two years :—

Distribution of salt over areas of consumption,

	1898-99.	1899-1900.	Difference.
	Mds.	Mds.	Mds.
Rájputána	2,84,262	2,52,142	—32,120
Central India	1,97,942	1,69,647	—28,295
Central Provinces	1,03,931	89,600	—14,331
North-Western Provinces and Oudh ...	1,44,525	5,37,115	+3,92,590
Total	7,30,660	10,48,504	+3,17,844

The increased quantity consigned to the North-Western Provinces and Oudh took the place of Sámbar salt.

26. The famine led to a large increase in the number of cases of theft and attempt at theft of salt in the Luni salt tract. In 1898-99, 44 persons were arrested for the theft of maunds 5-24-13 of salt; while during the year under report 123 persons were concerned in the removal of maunds 69-19-0 of salt from the Luni river and its affluents. In all cases in which the people appeared to have been impelled to theft by want, they were released unconditionally and only professional thieves, or persons not in straitened circumstances, were prosecuted in the Jodhpur courts. In all 80 persons were departmentally released. The revenue of the British Government is, under any circumstances, only affected indirectly by petty thefts of salt from the Luni, and in a period of drought and famine like the present there is practically no fear of salt removed from the Luni reaching, in any appreciable quantity, areas supplied with salt paying duty to the British Government.

The Luni salt tract.

The usual distribution of free salt at the rate of six seers a head to the population of the river delta was effected in April 1899, when maunds 5,775-36-0 were issued to the inhabitants, numbering 38,506 souls, of 39 villages in the San-chor pargana of Jodhpur territory.

27. The sales of salt effected at Falodi by the officials of the Jodhpur Darbár during the year were as follows :—

(4)
FALODI:
Sales of salt by the Jodhpur Darbár.

Opening balance of stock	Mds.
Sales during the year	74,917
Closing stock balance	10,099
	64,818

The quantity sold was part of the salt due to the Darbár free of duty under the salt agreements, and the sum realized from a sale price of 1½ annas a maund, viz., Rs. 947, was credited to this department.

28. It is stipulated in Article XI of the salt agreement with the Jodhpur State, that in the event of the total realizations from the sale of salt at Didwána, Pachbadra and Falodi exceeding in any year the charges properly debitable against these sources, one half of the excess shall be paid to the Darbár. The figures below, which show the financial result during

Financial results of the lease of the minor salt sources in the Jodhpur State.

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the past year of the administration of the three sources named, are therefore placed on record:—

Receipts.					
	Mds.			Rs.	
By sale of	2,91,283	of salt at Didwána	...	13,795	
Ditto	11,26,396	ditto Pachbadra	...	88,000	
Ditto	10,099	ditto Falodi	...	947	
Total	14,30,778			1,02,742	

Charges.					
To fixed and contingent charges (excluding Treaty payments)		Didwána	...	40,190	
		Pachbadra	...	1,52,248	
		Falodi	...		
Liabilities under Article VI of the agreement			...	3,76,000	
Ditto X ditto			...	1,25,000	
Total			...	6,93,438	
Net debit balance			...	—5,90,696	

Mode of calculating selling price of salt and the Rájputána sources explained.

Results of eighteen years.

29. The statement below shows what the selling price of salt at the Rájputána salt sources should be, under the system prescribed in Resolution No. 326, dated the 17th of January 1882, of the Department of Finance and Commerce. The figures are for eighteen years, from the 1st April 1882 to the 31st March 1900 :—

Salt sources.	Cost of salt.						Average price realized.			
	Quantity of salt produced during the period, and taken over from the Darbárs when the sources were leased, less ascertained wastage and issues free of cost to Darbárs.	Expenditure.				Average cost per maund of salt produced during the period as entered in column 2.	Quantity of salt sold during the period.	Realized on account of price and miscellaneous collections.	Average price realized per maund on salt sold during the period.	Profit or loss per maund.
		Cost of manufacture, storage, and supervision.	Rent of sources and royalty on sales.	Charges for despatching through traffic and agency salt and commission to salt agents.	Total expenditure.					
1	2	3	4	5	6	7	8	9	10	11
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Mds.	Rs.	Rs. a. p.	Rs. a. p.
Sámbhar ...	7,08,66,332	34,20,856	98,72,630	4,74,340	1,37,67,826	0 3 0	6,79,58,574	1,75,09,672	0 4 1	+0 1 1
Didwána ...	70,55,510	1,97,699	9,67,641	...	11,65,340	0 2 8	66,61,204	6,58,153	0 1 7	—0 1 1
Pachbadra ...	1,16,44,133	7,77,187	14,26,836	1,46,747	23,50,770	0 3 3	1,14,93,418	12,93,118	0 1 10	—0 1 6
Closed salt sources.	4,02,975	22,497	61,457	...	83,954	0 3 4	3,36,157	47,252	0 2 3	—0 1 1
Total ...	8,99,68,950	44,18,239	1,23,28,564	6,21,087	1,73,67,890	0 3 1	8,64,51,443	1,95,08,195	0 3 7	+0 0 6

Stock balances of salt on 31st March 1900 :—

	Mds.
Sámbhar	29,07,758
Didwána	3,94,216
Pachbadra	1,50,715
Falodi	64,818
Total	35,17,507

NOTE.—The figures in column 4 indicate :—

- (1) Opposite Sámbhar, the total treaty payments for the first eight years of the period at the rate of Rs. 5,50,000 a year, plus the amount of royalty actually paid; and for the remaining ten years, the rateable share, calculated on the sales, of the fixed sum of Rs. 5,00,000 now chargeable against the selling price of salt at the whole of the Rájputána sources under the orders of Government conveyed in letter No. 5441, dated the 22nd November 1890.
- (2) Opposite Didwána and Pachbadra, the rateable share for the first eight years, calculated on the sales, of the sum of Rs. 1,70,000 chargeable against selling price under the orders of Government conveyed in letter No. 2081, dated the 9th July 1884; and for the remaining ten years, rateable shares, calculated on the sales, of the fixed sum of Rs. 5,00,000 above referred to.
- (3) Opposite the closed salt sources (Falodi and the Luni), the rents (Rs. 6,000) fixed by the salt agreement with Jodhpur for the first eight years; and for remaining ten years, the rateable share of the above mentioned sum of Rs. 5,00,000, calculated on the sales of the Falodi source only, as no sales are now effected at the Luni.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900).

The figures show that during the eighteen years maunds 8,99,68,950 of salt were produced at an average cost of 3 annas 1 pie a maund, and that maunds 8,64,51,443 were sold at an average price of 3 annas 7 pies a maund. There has therefore been a net average profit on sales during this period of 6 pies a maund. The results of the sales for the year under report, as shown below, are, however, much less satisfactory. The average cost per maund of the 30,34,147 maunds of salt produced has been 3 annas 8 pies a maund, and the average price realized per maund has been 3 annas 3 pies only. There has therefore been an average loss per maund of 5 pies.

Results of the year under report.

Salt sources.	Cost of salt.						Average price realized.			Profit or loss per maund.
	Quantity of salt produced during the year less ascertained wastage (if any) and free issues to Darbárs.	Expenditure.				Average cost per maund of the quantity of salt entered in column 2.	Quantity of salt sold during the year.	Realized on account of price and through traffic collections.	Average price realized per maund on salt sold.	
		Cost of manufacture, storage and supervision.	Rent of sources and royalty on sales.	Charges for despatching through traffic salt.	Total expenditure.					
1	2	3	4	5	6	7	8	9	10	11
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Mds.	Rs.	Rs. a. p.	Rs. a. p.
Sámbarh ...	17,84,917	82,236	3,45,556	7,126	4,34,918	0 3 11	32,01,233	8,15,497	0 4 1	+0 0 2
Didwána ...	2,18,031	7,838	31,766	...	39,604	0 2 11	2,94,283	13,795	0 0 9	—0 2 2
Pachbadra .	10,31,199	64,795	1,21,588	26,998	2,13,381	0 3 4	11,26,396	1,03,658	0 1 6	—0 1 10
Closed salt sources. (Sales at Falodi only).	...	...	1,090	...	1,090	0 0 0	10,099	947	0 1 6	+0 1 6
Total ...	30,34,147	1,54,869	5,00,000	34,124	6,88,993	0 3 8	46,32,011	9,33,897	0 3 3	—0 0 5

In 1898-99 the average cost per maund of the 61,95,701 maunds produced was 1 anna 11 pies and the average price realized per maund for the 52,01,683 maunds sold was 3 annas 6 pies. The profit therefore amounted to 1 anna 7 pies a maund.

In 1897-98, which also was a very unfavourable year for manufacture at Sámbarh, there was a loss of 2 pies per maund on the transactions of the year, though the transactions of the 16 years ending on the 31st March 1898 showed a profit of 6.76 pies a maund.

30. The Statement showing the total expenditure which must be recouped from the sale price of salt and the total realizations from the sale price from 1870-71 to the close of the year under report, which was published in previous reports, has not been reproduced. Prepared, as it has hitherto been, with a debit of treaty and royalty payments calculated in the manner indicated in the foot note of the statement in the preceding paragraph, the statement as a profit and loss account, seems to have no practical value; while if the actual treaty payments be charged to the account, the result will necessarily be a deficit. Under the orders of Government the prices of Rájputána salt are not fixed high enough to cover all these payments, some of which were pitched very high from political considerations.

Receipts and charges of the Rájputána Salt Sources from 1870-71 to the close of the year.

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THE PANJAB SALT
SOURCES:
(1)
Cis-INDUS AND KALABÁGH
MINES:
Receipts and charges.

31. The particulars of the receipts and charges of the cis-Indus and Kalabágh Division, which are given in Appendix I, are summarized below :—

		1898-99.	1899-1900.	Difference.
<i>Receipts—</i>				
		Rs.	Rs.	Rs.
Duty on salt ..	...	55,58,882	59,78,096	+ 4,19,214
Price of salt...	...	1,04,229	1,12,090	+ 7,861
Miscellaneous revenue ..	...	64,894	66,888	+ 1,994
Total	...	57,28,005	61,57,074	+ 4,29,069
<i>Charges—</i>				
Establishment	...	1,39,043	1,21,376	— 17,667
Contingencies.	...	1,74,448	1,85,752	+ 11,304
Total	...	3,13,491	3,07,128	— 6,363.
Net revenue	...	54,14,514	58,49,946	+ 4,35,432

Fluctuations in revenue
and expenditure explained.

Compared with 1898-99, there was an improvement in the trade of the division and a corresponding increase under all heads of revenue. Maunds 23,91,239 of salt were sold during the year against maunds 22,23,553 during 1898-99, an increase of 1,67,686 maunds.

The decrease in fixed charges has resulted from a reduction in the strength of the preventive establishment which it has been found possible to effect. The reductions were made tentatively and a report on the subject is being separately submitted. The increase of expenditure under contingencies was caused partly by a larger quantity of salt having been excavated, and partly by the operations undertaken to clear certain chambers of the Mayo Mine of water.

Work in the Mines.
The Mayo Mine.

32. The following work was done in the Mayo Mine :—

<i>Excavation—</i>				Cubic feet.
Forward work	...	...	...	2,21,506
Roof work	...	...	...	1,65,816
Floor work	...	...	...	13,34,274
Total				17,21,596

New tunnels were driven during the year to a length of 533·7 feet ; 365·5 through marl and 168·2 feet through salt. One tunnel was driven 122·5 feet in length from the old tramway line in working block No. 10, through the Sujiwal-Pharwala marl stratum into the Pharwala salt seam below it, in order to open up new work and to provide a direct passage for the conveyance of salt to the tramway. This salt had been tapped some years ago, 280 feet further to the eastward, by a tunnel, also from the old tramway, which entered the salt below the marl and passed through it to an extreme length of 776 feet from the tramway. This tunnel was opened out during the year. It runs almost horizontally; and along its length from the tramway and in a southerly direction, three seams of excellent salt have been met with, 75 feet, 132 feet and 185 feet in thickness respectively. The end of the tunnel is in salt of very good appearance, but the thickness of the seam has not yet been proved. The two other tunnels referred to in last year's report, which were driven from working blocks Nos. 12 and 22 to test the strata underlying the Sujiwal-Pharwala marl stratum, were pushed forward during the year.

The tunnel from block No. 12 was carried on for 62·5 feet and two small seams of salt, 19·6 feet and 24·5 feet in thickness, were met with. The tunnel from block No. 22 was pushed on for 160 feet, and has exposed a stratum of salt 110 feet in thickness measured horizontally.

It was mentioned in the report of 1898-99 that the removal by steam pumps of the water which had collected in parts of the mine had been taken in hand. This work was continued and completed during the year, and the approximate quantity of water so removed amounted to nearly $4\frac{1}{4}$ millions of gallons. The total cost of the work was Rs. 8,869-6-9, of which Rs. 2,223-0-7 were spent in 1898-99, Rs. 5,075-5-7 have been charged in the accounts of the year under report, and Rs. 1,571-0-7 have yet to be adjusted. The immediate effect of this removal of water has been that eight fine workings in the Bagi-Sujiwal, Sujiwal and Pharwala seams, 787 feet in length by 40 feet in breadth, and admitting of considerable extension, have been made available for mining work; and workings in the neighbourhood of those which contained water are now safe from the danger of inundation. There is still some percolation into two of the workings which have been emptied in block No. 9, but the quantity of water is not large, and it can, if necessary, be removed with a hand pump. The smoke from the engine was trying and caused considerable annoyance to the miners, and it is to be hoped that the necessity for using steam pumps will not again arise. In the course of mining work some water was met with at the higher levels, but this has been run out of the mine by a system of drains along the tramway lines, the length of the drains so constructed being 1,935 feet. The mine is now very free of water, and the surface of the mine hill was still further protected during the year from percolation, by an extension of 1,160 feet of the drainage system which exists upon it.

The filling up of the old Sujiwal mine with waste salt, with the object of supporting the roof, was continued during the year and the work has been nearly completed. In the new mine, portions of some workings in the Sujiwal seam, from which all the salt available had been excavated, were similarly filled up. As soon as the shoring up of the roof of the old Sujiwal mine is finished, waste salt will be systematically and continuously utilized for filling up worked out portions of the new mine. Purdon's tunnel, a masonry lined tunnel, which ran into the old Sujiwal mine, and which is now one of the principal ventilating shafts of the new mine, was repaired at a cost of Rs. 834, as the pressure of the hill above was found to be crushing the masonry.

All tunnels and shafts in use were maintained in a safe condition during the year; and pathways were kept in good repair and were properly fenced wherever necessary.

The mine tramway was extended during the year to a distance of 191 feet. Necessary additions were made to the permanent way and rolling stock, and the lines continued to work efficiently.

33. *The Warcha Mine.*—The new entrance to this mine, which was commenced in 1898-99 owing to the hill above the old entrance becoming unsafe, was completed during the year. The length of the entrance is 236 feet, of which about 20 feet is an open cutting. The tunnel, forming the rest of the

The Warcha Mine.

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CIS-INDUS MINES.
Work in the Mines continued.

entrance, is 7 feet in height by 6 feet in breadth, and has been roofed where necessary with masonry, so that it forms a safe means of ingress and egress. The construction of the tunnel was a difficult and dangerous piece of work as part of the strata traversed was friable and unsound, but the work was safely accomplished without accident. The old mine, which had become very dangerous, has been completely closed up. A new storeyard for salt has been made on the hillside at the new entrance, and the distance to which the salt has to be carried by the miners has been much reduced. The hill above the old entrance to the mine has been cut back; and surface drains have been constructed to protect the hill above the new mine from the percolation which in course of time rendered the old mine so unsafe.

Mining work continued to be carried on upon the same principles as in the Mayo Mine. An exploration tunnel in working block No. 4 has shown that below the seam now worked there are 3 workable seams, 17·7, 12·8 and 54·7 feet in thickness. There is in fact salt enough in the hill to supply the Warcha trade for centuries, and much has been done during the year to improve the mine. The 9 miles of road between Warcha and the railway form, however, a fatal obstacle to any great development of the Warcha trade. The line of rails formerly laid down from Gunjyal to Warcha has now been taken up by the Railway Engineers; and any hope there may have been of an extension being opened to Warcha has thereby been extinguished.

The Nurpur Mine.

The Nurpur Mine.—This supplies only a small quantity of salt for local consumption. It was maintained in good order.

The Kálabágh Quarries.

The Kálabágh Quarries.—These continued to yield good salt during the year.

Accidents at the mines.

34. Two minor accidents occurred in the Mayo Mine. A boy's finger was fractured by a piece of salt falling from his head upon it while his hand was resting on a railing; and a woman broke her arm (a simple fracture) by falling accidentally in an awkward manner upon the floor of a working. There were no accidents at Warcha, Nurpur or Kálabágh.

Excavation and cost of rock salt.

35. The total quantity of rock salt excavated in the division during the year was maunds 25,95,126, compared with maunds 20,40,755 in 1898-99.

Excavation in the Mayo Mine.

The outturn and stocks of salt at the Mayo Mine are shown below:—

			1898-99.	1899-1900.
			Mds.	Mds.
Opening balance of stock	...	...	4,68,838	2,83,230
Excavated during the year	...	...	18,36,104	23,36,138
Total			23,04,942	26,19,368
Deduct salt sold	...	...	20,21,712	21,21,743
Closing balance of stock	...	...	2,83,230	4,97,625

The miners were, as usual, paid by measurement of the salt excavated at the rate of 10½ pies a cubic foot. The outturn of the past year represents 17,21,596 cubic feet of salt, for which a sum of Rs. 94,150 was paid. The cost of oil, powder and mining tools is met by the miners. The yield for every hundred cubic feet was 135·7 maunds and the average cost per hundred maunds was Rs. 4-0-5·79. These results are

CIS-INDUS MINES.

Excavation at the smaller mines.

Excavation at the smaller mines.

Excavation at the smaller mines.

Trade :
Sales and issues of salt.

Sales of salt.

Sales of salt.

(21)

CIS-INDUS MINES.
Sales and issues compared.

A comparison of the sales and the actual issues of salt from the different depôts gives the following results:—

					1899-1900.	
					Sales.	Clearances.
					Mds.	Mds.
Khewra	...	...	...	...	21,21,744	21,37,107
Nurpur	...	...	...	...	3,221	3,221
Warcha	...	...	...	...	1,05,508	1,02,044
Kálabágh	...	...	...	...	1,60,766	1,53,223
Total					23,91,239	23,95,595

The small excess of clearances over sales is due to the clearance of salt sold in the past year. The prompt manner in which salt is cleared and issued is very satisfactory and is creditable to the administration of the division. The manner in which issues keep pace with sales indicates also a healthy condition of the trade. The salt which issued was removed in the following manner:—

					Mds.
By railway	...	...	...	...	22,30,660
By road and river	...	...	...	...	1,64,935
Total					23,95,595

Of the quantity, maunds 21,37,107 cleared from the Khewra (Warthganj) Depôt, maunds 21,10,858 were removed by railway and maunds 26,249 by road. The Nurpur salt is removed entirely by road. The Warcha salt is removed from the depôt by road, but a large proportion of it is eventually despatched to areas of consumption by the railway, which runs at a distance of nine miles from the mine, and by boat down the river Jhelum. Of the salt cleared from the Kálabágh Depôt, maunds 1,19,802 were removed by railway, maunds 8,258 by road, and maunds 25,163 by boats on the river Indus.

Distribution of salt over areas of consumption.

• 37. The distribution over areas of consumption of the salt issued is shown below:—

			1898-99.	1899-1900.	Difference.
			Mds.	Mds.	Mds.
The Panjáb (including feudatory States) and Kashmir.			18,55,538	19,77,843	+1,22,305
North-Western Provinces and Oudh,			2,30,507	2,68,205	+37,698
Bengal	...	...	1,27,760	1,33,880	+6,120
Sindh	...	...	11,445	14,366	+2,921
Baluchistán	...	...	1,880	1,301	—579
Total			22,27,130	23,95,595	+1,68,465

The improvement in the trade, except with Baluchistan, was general. The decrease in the quantity of salt exported to Baluchistan is unsatisfactory. As noted in last year's report the consumption of salt paying the full rate of duty in this Province is very small.

Effect of the abolition of the Indus preventive line.

38. No cases came to light during the year of Kohát salt having crossed the Indus into *cis*-Indus country, and it may be confidently asserted that the salt revenue has not suffered to any appreciable extent by the abolition of the preventive line along the left bank of the river. As stated last year, however, it is not possible to say whether the enhancement of duty on Kohát salt has been sufficient to place it upon an equality with salt paying the *cis*-Indus rate of duty, as the legal restrictions on the trade in the former have sufficed to prevent it from crossing the river. Kohát salt has recovered a good deal of the ground which it lost temporarily in the Deraját; and this fact tends to prove the necessity for maintaining the existing restrictions on the transport and possession of the salt in the *cis*-Indus country.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

39. An abstract of the receipts and charges of the Kohát Mines Division is given below :—

(2)
KOHAT MINES:
Receipts and charges.

		1898-99. Rs.	1899-1900. Rs.	Difference. Rs.
<i>Receipts—</i>				
Duty on salt	...	7,25,294	5,98,686	—1,26,608
Miscellaneous revenue	...	14	506	+292
Total	...	7,25,308	5,98,992	—1,26,316
<i>Charges—</i>				
Establishment	...	60,296	65,064	+4,768
Contingencies	...	23,030	9,746	—13,284
Total	...	83,326	74,810	—8,516
Net revenue	...	6,41,982	5,24,182	—1,17,800

Maunds 3,73,269 of salt only were excised during the past year, compared with maunds 4,62,375 during 1898-99, the decrease amounting to 89,106 maunds. There was therefore a considerable falling off in the receipts.

Fluctuations in revenue and expenditure explained.

The cost of establishment was greater during the year, owing principally to the appointment of Superintendents and Assistant Superintendents to the charge of the salt depôts. Under contingencies the expenditure was less than in 1898-99, owing partly to a decrease in the cost of construction and repairs of buildings and roads, the purchase and repair of tents, and a number of minor items, and partly to the fact that a sum of Rs. 7,823 was paid in 1898-99 to miners as compensation for the closure of the Nári salt quarries which was not a recurring item of expenditure. The past was the first complete year of the administration of the mines by this Department.

40. The following figures show the quantities of salt which were sold during the past two years at the different depôts of the Kohát mines. There has been no change in the system of issuing salt. After paying the duty of two rupees a Koháti maund to the credit of the Department, traders make their own arrangements with the miners of the different quarries for the salt they require; and the average price paid is said to be something under an anna a maund :—

Trade: sales and issues of salt.

		1898-99. Mds.	1899-1900. Mds.	Difference. Mds.
Jatta	...	1,98,117	1,69,895	—28,222
Malgin	...	1,25,216	1,02,778	—22,438
Karak	...	55,669	48,573	—7,096
Bahadur Khel	...	83,373	52,023	—31,350
Total	...	4,62,375	3,73,269	—89,106

Sales.

No accidents occurred at the quarries during the year.

The circumstances of the past year affected the trade adversely. The whole of the salt which is issued from the mines is removed on pack animals, and the scarcity of fodder during the year in the *trans*-Indus region had the effect of contracting sales to a considerable extent. The trade with Afghánistán also fell off greatly, as the Amir has now prohibited altogether the import of Kohát salt into his dominions, and fewer Ghilzai traders consequently visited the mines. Finally the change which was made in the system of payment of the duty had some slight temporary adverse effect upon the trade, though only towards the end of the year. Formerly the duty was paid in cash to the officials at the depôts, and so long as the duty was low a change in this procedure was not imperatively called for, as the sums collected were comparatively small. But when the duty was raised to two rupees a Koháti maund, large sums of money were collected at the depôts and

KOHAT MINES.

remitted thence in accordance with the former practice, under escorts of peons and villagers in receipt of salt grants, to the Kohát treasury. The depôt treasure rooms were insecure; the Bahadur Khel and Karak Depôts, in particular, were near the Waziri border, and considering the disturbed condition of the border during the early part of the year and the character of the escorts provided, it is a matter for congratulation that there was no loss of treasure. In June 1899 there was a rumour that a band of Waziri outlaws had arranged to attack the Bahadur Khel Depôt, but nothing happened. In January 1898 the Government of the Panjáb, in whose charge the mines then were, directed, as the first step towards the introduction of a change of system, that traders should be allowed the option of paying money into Government treasuries instead of at the mines. Only one such payment was, however, made, a sum of Rs. 400 having been paid into the Bannu treasury in the month of November 1899; and there was no prospect of a voluntary adoption of the general change desired. In these circumstances it became necessary to enforce payment of the duty into treasuries instead of at the mines, and in their letter No. 5700 S.R., dated the 15th December 1899, from the Department of Finance and Commerce, the Government of India directed that the change should be introduced with effect from the 1st of February 1900. Arrangements were immediately made for the communication of this order to all persons concerned in the Kohát salt trade, all treasuries and sub-treasuries *trans-Indus* were authorized to receive payments on account of duty, and the new system was brought into force on the date fixed. No difficulty of any kind has been experienced in connection with the new procedure, and the trade appears to have adapted itself to the altered conditions. The quantity of salt issued from the depôts in February and March 1900 amounted to maunds 61,429 only, compared with maunds 1,27,925 in the same period of 1899; but the quantity issued in the first four months of the current year has been maunds 1,43,682 compared with maunds 96,943 in the first four months of 1899-1900.

Sales and issues compared.

During 1898-99 the sales and actual issues of salt were identical, as the duty was paid throughout the year at the depôts. But as the following figures will show, a small difference between sales and issues occurred at the end of the year under report, owing to some salt, on which duty had been paid into treasuries, not having been cleared before the year closed:—

Salt on which duty was paid	...	...	...	Mds.
„ actually issued from the mines	...	...	...	3,73,269
			Difference	2,531

Distribution of salt over areas of consumption.

41. According to departmental bookings at the mines the salt which issued was consigned to the following areas:—

	1898-99.	1899-1900.	Difference.
	Mds.	Mds.	Mds.
<i>British Territory—</i>			
Peshawar District	1,81,183	1,67,193	—13,990
Kohát ditto	23,519	27,624	+4,105
Bannu ditto	66,378	62,801	—3,577
Derajat ditto	40,167	20,361	—19,806
Total	3,11,247	2,77,979	—33,268
<i>Independent Territory—</i>			
Kábul	40,421	7,907	—32,514
Swát	98,148	70,260	—27,888
Waziristán (Manzallai)	12,559	14,592	+2,033
Total	1,51,128	92,759	—58,369
GRAND TOTAL	4,62,375	3,70,738	—91,637

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

Traders were of course at liberty to change the destination of their despatches after leaving the mines, and the figures therefore afford only a general indication of the course of the trade.

KOHAT MINES.

The same may be said of the figures below obtained from the returns of the Statistical Bureau, as salt crossing the frontier at points other than those on recognised trade routes escapes registration, and the accuracy of the figures recorded at frontier trade posts is not above suspicion:—

	1898-99.	1899-1900.	Difference.
	Mds.	Mds.	Mds.
Kābul ...	31,216	19,212	—12,004
Tirah ...	12,843	16,721	+3,878
Bajour (Swāt) ...	1,78,583	4,07,082	+2,28,499
Total	2,22,642	4,43,015	+2,20,373

Departmental bookings and the returns of the Statistical Bureau agree in showing a decrease in exports to Kābul. They differ widely, however, in regard to the exports to Bajour, but stocks in the Peshāwar Valley may have been drawn upon during the year: The scarcity of fodder in the Kohāt district probably deterred traders from visiting the mines.

The appointment of better paid officers to the charge of the mines ought to lead to some improvement in the Departmental registration of the destination of the salt issued. The manner in which salt cleared for local consumption in Kohāt has hitherto been registered has in particular been very defective; and the practice observed at the different depôts was not even uniform.

42. There was no change during the year at the Mandi Mines, either in the rates of taxation of the salt or in the procedure followed for realization of the revenue. The issue price of the salt is Re. 1-2-0 a maund, (*viz.*, 10½ annas sale price and 7½ annas duty), and the proceeds are divided between the British Government and the Rāja of Mandi in the proportion of 5 annas on every maund to the former and 13 annas to the latter. The following is a summary of the financial results of the past two years as shown in Appendix I:—

(3)
MANDI MINES:
Receipts and charges.

	1898-99.	1899-1900.	Difference.
	Rs.	Rs.	Rs.
<i>Receipts—</i>			
Share of British Government ...	39,599	39,668	+69
Share of the Rāja of Mandi ...	1,02,955	1,03,138	+183
Total amount realized on salt sold at Re. 1-2-0 a maund.	1,42,554	1,42,806	+252
<i>Charges—</i>			
Establishment ...	7,374	7,721	+347
Contingencies ...	831	937	+106
Total	8,205	8,658	+453
Net revenue derived by British Government.	31,394	31,010	—384

The trade was steady, maunds 1,26,939 of salt having been sold during the year compared with maunds 1,26,715 during 1898-99. The increase in the fixed charges was the result of an increment of pay drawn by the Superintendent posted at the mines. There was no change in the strength of the establishment. The slightly larger expenditure under contingencies does not call for any special explanation.

43. Particulars relating to the salt sold from the two quarries at Guma and Drang, and its distribution over areas of consumption, will be found in Appendix IV. The following

Trade:
Sales and issues of salt.

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MANDI MINES.

abstract shows the quantities consigned to British territory and to Native States :—

		1898-99. Rs.	1899-1900. Rs.	Difference. Rs.
Exported to British territory	...	71,065	71,615	+550
Consigned to Native States	...	55,650	55,324	—326
Total	...	1,26,715	1,26,939	+224

The differences in the distribution of the two years are very small. The Mandi State, it may be noticed, took maunds 42,359 during the year compared with maunds 39,464 during 1898-99 and maunds 37,035 in 1897-98.

Salt removed to British territory.

44. The proportion of the total quantity of salt removed from the mines which now goes to, or is declared for, British territory is less than it was when the existing arrangements for division of the so-called duty were sanctioned in 1878, and the question whether the arrangements require revision on this account in the interest of the Rájá is at present under the consideration of the Government of the Panjáb and of the Government of India.

(4)
SULTANPUR SALT
WORKS:
Receipts and charges.

45. The following figures show the receipts and charges of the past two years at the Sultánpur Salt Works in the Gurgaon and Rohtak districts of the Panjáb :—

		1898-99. Rs.	1899-1900. Rs.	Difference. Rs.
<i>Receipts—</i>				
Duty on salt	...	1,95,470	1,94,568	—902
Government proprietary cess	...	1,220	1,213	—7
Miscellaneous revenue	...	46	49	+3
Total	...	1,96,736	1,95,830	—906
<i>Charges—</i>				
Establishment	...	15,023	13,164	—1,859
Contingencies	...	1,066	1,404	+338
Total	...	16,089	14,568	—1,521
Net revenue	...	1,80,647	1,81,262	+615

Fluctuations in revenue and expenditure explained.

There was but little difference in the trade of the two years. Maunds 77,827 of salt were excised during the year under report compared with maunds 78,188 during 1898-99, a decrease of 361 maunds.

Owing to the continued contraction of manufacture a smaller establishment was employed and a decrease occurred under fixed charges. The small increase in expenditure under contingencies was due principally to the payment to the establishment of compensation for dearness of food grains under the rules of the Civil Account Code.

Manufacture of salt.

46. The Department continued to levy excise duty and a proprietary cess of three pies a maund on the produce of these works. The salt is the property of the manufacturers and is purchased from them by traders. Thirty-five factories worked during the year at the following localities :—

				Number of factories licensed.
Mobárikpur	...	...	...	4
Zahidpur	...	...	...	9
Sultánpur	...	...	...	12
Saidpur	...	...	...	1
Mehmudpur	...	...	...	2
Sadrána	...	...	...	7
Total	...	...	...	35

Forty-two factories were licensed during 1898-99, and of these seven closed work during the year under report.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

Comparative figures of manufacture and stocks are shown below:—

SULTANPUR SALT WORKS.

			1898-99.	1899-1900.
			Mds.	Mds.
Opening balance of stock	...	...	13,676	2,654
Salt manufactured	...	...	67,166	89,571
	Total	...	80,842	92,225
Deduct salt sold and wastage	...	...	78,188	78,180
Closing stock balance	...	...	2,654	14,045

The manufacturing conditions of the past year were unfavourable. The quality of the salt was affected somewhat by numerous dust-storms, and there was drought and scarcity in the districts in which the works are situate. The quantity of salt manufactured was larger by maunds 22,405 than in 1898-99; but considering the indifferent quality of the salt which was on sale at Sámbar, greater activity at the works and a larger outturn of salt might reasonably have been anticipated. The salt produced was disposed of at fairly remunerative prices as will be seen from the following particulars:—

			Quantity sold.
			Mds.
<i>Rates of sale—</i>			
From one anna to under three annas a maund	...	...	2,349
From three annas to under four annas a maund	...	...	33,427
From four annas to under five annas a maund	...	...	32,966
From five annas to under six annas a maund	...	...	8,919
From six annas to eight annas a maund	...	...	166
	Total	...	77,827

47. The following figures show the quantities of salt on which excise duty was paid and which were actually issued from the works during the past two years:—

Quantities excised and issued compared.

			Sales.	Clearances.
			Mds.	Mds.
1898-99	...	...	78,188	77,837
1899-1900	...	...	77,827	78,330
	Difference	...	—361	+553

Of the salt issued, maunds 65,863 were removed by railway and maunds 12,527 by road. The salt was distributed over areas of consumption as noted below:—

Distribution of salt over areas of consumption.

		1898-99.	1899-1900.	Difference.
		Mds.	Mds.	Mds.
The Panjáb	...	1,979	7,995	+6,016
North-Western Provinces and Oudh	...	75,858	70,392	—5,466
Hyderabad (Deccan)	...	...	3	+3
	Total	77,837	78,390	+553

There was a large increase in local consumption, the greater part of the salt shown opposite the Panjáb for the past year having been booked to the Rohtak district, in which some of the works are situate. The three maunds of salt that went to Hyderabad were indented for as a sample.

48. The statement below shows the quantities of salt sold under the so-called through traffic system during the past two years at the Khewra (Warthganj) Depôt of the cis-Indus Mines Division and at the Sámbar and Pachbadra sources in Rájputána, and the proportion borne by the through traffic sales to the total volume of trade at these sources:—

THE THROUGH TRAF- FIC SYSTEM OF TRADE.

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THROUGH TRAFFIC SYSTEM OF TRADE.

		1898-99.	1899-1900.	Difference.
		Mds.	Mds.	Mds.
Cis-Indus Division.	Mines { Through traffic	... 19,80,316	20,90,977	+1,10,661
	Ordinary trade	... 1,27,805	1,67,242	+39,437
Total		... 21,08,121	22,58,219	+1,50,098
Sales of salt under the system.	Sambhár Lake ... { Through traffic	... 14,33,784	9,72,080	-4,61,704
	Ordinary trade	... 26,25,653	21,98,935	-4,26,718
Total		... 40,59,437	31,71,015	-8,88,422
Pachbadra Source	{ Through traffic	... 5,41,496	10,00,397	+4,58,901
	Ordinary trade	... ..	1,060	+1,060
Total		... 5,41,496	10,01,457	+4,59,961
Total	{ Through traffic	... 39,55,596	40,63,454	+1,07,858
	Ordinary trade	... 27,53,458	23,67,237	-3,86,221
GRAND TOTAL		... 67,09,054	64,30,691	-2,78,363
Proportion of the through traffic trade		Per cent. 58.96	Per cent. 63.19	Per cent. +4.23

Practically the whole of the Pachbadra trade is now through traffic, and at Khewra the ordinary trade is comparatively insignificant. At Sámbar, where there are some large firms with branches in the North-Western Provinces and elsewhere, ordinary trade transactions are still large, and the through traffic represents approximately one-third of the total volume of trade only.

Through traffic traders.

49. The next statement shows the number of traders in each of the provinces supplied by the Department who dealt direct with the salt depôts in 1899-1900, and the number of markets which they represented:—

Name of Division.	North-West-ern Provinces.		Oudh.		Panjáb.		Ráj-putána.		Central India.		Central Provinces.		Behar.		Total.	
	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.
Sámbar	329	42	62	13	140	6	79	10	78	11	1	1	4	1	693	84
Pachbadra	151	23	78	15	1	1	187	17	159	7	95	10	...	...	671	73
Cis-Indus mines...	112	19	56	17	(a)	(a)	2	1	...	...	...	...	67	12	1,606	245
Total	592	84	196	45	(a)	(a)	268	28	237	18	96	11	71	13	2,970	402

(a) Includes 2 traders and 1 mart (Shikárpur) of Sindh.

Altogether 2,970 traders, representing 402 markets, dealt direct with the Department during the year. The system affords a powerful check upon artificial enhancement of the price of salt by the formation of "rings" or "corners" in the trade. A comparison of the cost (including duty, price of the salt, cost of clearance and railway freight) of the delivery by rail of rock salt at Ráwal Pindi, Lahore, Ambála, Ferozpur and Multán in the Panjáb and at Jaunpur and Gorakhpur in the North-Western Provinces, and of the cost of delivery of Sámbar salt at Delhi in the Panjáb and at Agra, Jhánsi, Cawn-pore, Allahabad, Hardoi and Moradabad in the North-Western Provinces, with the retail sale prices of salt at the same places in 1899 as recorded by the Statistical Bureau, shows that on the average of the 14 markets the retail sale price exceeded the cost of delivery of the salt at the railway station by 5 annas 3 pies a maund only. The average excess of the wholesale prices of salt, as recorded by the officers of this Department,

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

over the cost of delivery of the salt at railway stations at Agra, Cawnpore, Allahabad, Jaunpur, Gorakhpur, Hardoi and Moradabad in the North-Western Provinces and Oudh was 2 annas 1 pie a maund only. The Internal Branch establishment in the Panjáb is so small that wholesale prices in that Province have not hitherto been departmentally recorded.

50. The realizations from duty, sale price and the through traffic charge during the year on account of the 40,63,454 maunds of salt sold under the system amounted to Rs. 1,16,82,463, and particulars are given of the treasuries, railway stations, and post offices at which this money was paid.

Treasuries.—Rupees 1,12,21,125 were paid into 74 treasuries as follows:—

				Rs.
Rájputána	...	{ 1	Departmental treasuries	... 19,19,954
Central India	...	{ 1	Other (Ajmer)	... 2,38,804
The Panjáb	...	4	"	... 3,25,990
North-Western Provinces and Oudh	...	27	"	... 55,60,617
Bengal (Behár)	...	34	"	... 27,96,466
Central Provinces	...	3	"	... 2,27,161
Sindh	...	3	"	... 1,47,428
	...	1	"	... 4,705
Total	...	74	Total	... 1,12,21,125

THROUGH TRAFFIC
SYSTEM OF TRADE.

Revenue derived from
through traffic salt.

Transactions with trea-
suries.

Of the Rs. 1,12,21,125, Rs. 61,56,114 were paid on account of *cis-Indus Mines* rock salt; Rs. 26,87,171 on account of *Sámbar*; and Rs. 23,77,840 on account of *Pachbadra* salt.

Railway stations.—Realizations at 26 stations of the Indian Midland Railway (the only line authorized to receive salt revenue) amounted to Rs. 3,67,829; and of this sum Rs. 2,32,824 were paid in for *Sámbar* salt, and Rs. 1,35,005 for *Pachbadra* salt.

Revenue realized by the
Indian Midland Rail-
way.

Post offices.—Eighteen post offices received a sum of Rs. 93,509: Rs. 10,815 for rock salt of the *cis-Indus Mines*, Rs. 58,313 for *Sámbar* salt, and Rs. 24,381 for *Pachbadra* salt. Further particulars are given below in regard to these payments:—

Payments into post office.

Provinces.	Number of post offices author- ized to receive salt revenue.	Number of post offices into which salt reve- nue was paid.	Amount of salt revenue paid. Rs.
North-Western Provin- ces and Oudh.	86	7	34,321
The Panjáb	39	5	10,815
Rájputána	23	3	24,894
Central India	11	2	9,473
Central Provinces	3	1	14,006
Total	162	18	93,509

It was remarked in the report of 1898-99 that the charge of eight annas per cent. which is made on revenue deposited in post offices is prohibitive, and the figures of the past three years show clearly that this is the case:—

					Realizations by post offices. Rs.
1897-98	...	...	...	...	1,57,693
1898-99	...	...	...	...	1,43,740
1899-1900	...	...	...	...	93,509

The question whether the Postal Department can undertake to receive salt revenue at a lower rate of remuneration is now under the consideration of the Director-General of Post Offices. The figures in the preceding paragraph seem to show that there is not much need for the assistance of the Postal Department in places where trade is brisk and traders enterprising, but in backward and sparsely populated tracts where

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THROUGH TRAFFIC
SYSTEM OF TRADE.]

Cost of despatching
through traffic salt.

treasuries are few and far between, especially in some of the Native States and in the Central Provinces, it may be possible to create, or to foster, a growing trade by permitting traders to use post offices as treasuries for a low charge.

51. The cost of despatching through traffic salt by departmental agency is met by a small charge per maund, and the following figures exhibit an account of the receipts and expenditure (*i.e.* cost of bagging and clearance) in connection with this item :—

		Rate of charge per maund.	Receipts. Rs.	Expenditure. Rs.
Cis-Indus Mines	...	Six pies	66,335	45,681
Sámbhar Lake	...	Three pies	15,189	7,126
Pachbadra	...	Three pies	15,658	26,998
Total	...	...	£7,182	79,805

The expenditure at Pachbadra was heavy on account of the severe drought in that part of the country. Altogether maunds 40,63,454 of through traffic salt were indented for during the year, and the incidence of receipts upon this quantity amounts to 4·59 pies a maund ; and maunds 39,80,803 were issued at an average cost of 3·85 pies a maund.

Only the cost of bagging and clearance has hitherto been included in the account of through traffic expenditure ; but a portion of the fixed establishment at Khewra, Sámbhar and Pachbadra is employed exclusively upon through traffic work, and might be dispensed with if there was no through traffic system. The cost of this establishment should therefore fairly be charged against the through traffic receipts. The system also increases contingent expenditure to some extent at Sámbhar and Pachbadra, and at Khewra increases considerably the contract rate for carriage of salt from the mine to the depôt. The fixed and contingent expenditure debitable on account of the above items to through traffic may be estimated roughly at Rs. 9,000 at Khewra, Rs. 8,000 at Sámbhar, and Rs. 2,000 at Pachbadra. If these sums be added to the debit side of the account, the net result of the year's working was a loss of Rs. 1,623 as shown below :—

		Receipts. Rs.	Expenditure. Rs.
Cis-Indus Mines...	...	66,335	54,681
Sámbhar	...	15,189	15,126
Pachbadra	...	15,658	28,998
Total	...	97,182	98,805

INTERNAL BRANCH :
Receipts and charges.

52. An abstract of the receipts and charges of the Internal Branch of the Department for the past two years is given below. Full particulars of the different items will be found in Appendix I. The Branch is charged with the prevention of the illicit manufacture of earth salt, and the supervision, with a view to the protection of the interests of the salt revenue, of factories licensed for the production of crude and refined salt-petre and sulphate and carbonate of soda ; and its work extends over the Panjáb, the North-Western Provinces and Oudh, the Patna and Bhagalpur Revenue Divisions of the province of Behar in Bengal, the district of Ajmer-Merwára in Rájputána, and the city of Calcutta and its environs :—

Receipts—	1898-99. Mds.	1899-1900. Mds.	Difference. Mds.
Excise duty on saltpetre salt	1,28,126	1,25,288	—2,838
Fees on licenses	53,619	54,190	+571
Ditto impure saltpetre salt issued from bond.	5,464	11,700	+6,236
Miscellaneous revenue	329	121	—208
Total	1,87,538	1,91,359	+3,821

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

Charges—		1898-99.	1899-1900.	Differences.
Establishment	...	1,32,291	1,36,826	+4,535
Contingencies	...	37,191	33,059	—4,132
Total	...	1,69,482	1,69,885	+403
Net revenue	...	18,056	21,474	+3,418

INTERNAL BRANCH.

The decrease in excise duty on salt occurred entirely in Behar and Calcutta, and was due largely to the continued decline of the saltpetre industry in Calcutta. In the North-Western Provinces the receipts from this source were larger than in 1898-99 by Rs. 2,630. The realizations from license fees show a small increase; and there was a large increase in the quantity of *sitta* (impure saltpetre salt) removed from bond on payment of fees. The total revenue was better than that of 1898-99 by Rs. 3,821, but nearly the whole of this increase was covered by an increase in the charges.

Fluctuations in revenue and expenditure explained.

The cost of the establishment was greater owing to officers of higher grades having been posted to the Branch and to the payment of exchange compensation allowances. The decrease in expenditure under contingencies is distributed over a number of minor heads.

The cost of the Branch is excessive. In the Lower Division the charges exceeded the receipts by Rs. 4,201, and in pursuance of the policy inaugurated by Mr. Carey in 1890 further reductions have been made in the establishment employed, both superior and inferior. The reduction of one Superintendent and of seven Inspectors formerly employed in the Internal Branch has already received the sanction of the Government of India, and proposals for reduction of the subordinate establishment are now being submitted.

53. The number of licenses issued for the manufacture of saline substances and the fees realized during the past two years were as follows:—

Issue of licenses.

	Saltpetre refineries.		Crude saltpetre.		Khari.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
Panjáb ... { 1898-99 ...	32	1,600	1,129	2,259	...	...	...	...	...	...	1,161	3,859
... { 1899-1900 ...	34	1,700	1,831	2,572	...	...	...	...	...	...	1,365	4,272
North-Western Provinces and Oudh { 1898-99 ...	117	5,812	5,677	11,339	408	3,664	816	1,632	321	642	7,339	23,089
Province of Behar in Bengal. { 1899-1900 ...	109	5,450	6,196	12,358	475	4,295	897	1,794	239	478	7,916	21,375
... { 1898-99 ...	330	165 00	30,191	7,544	7,157	1,789	551	138	...	...	38,229	25,971
City of Calcutta. { 1899-1900 ...	301	15,050	32,244	8,061	7,325	1,831	3	1	...	...	39,873	24,943
... { 1898-99 ...	14	700	...	...	...	...	...	...	...	...	14	700
... { 1899-1900 ...	12	600	...	...	...	...	...	...	...	...	12	600
Total ... { 1898-99 ...	493	24,612	36,997	21,142	7,565	5,453	1,367	1,770	321	642	46,743	53,619
... { 1899-1900 ...	456	22,800	39,771	22,991	7,800	6,126	900	1,795	239	478	49,166	54,190
Increase	...	...	2,774	1,849	235	673	...	25	...	...	3,009	2,547
Decrease	37	1,812	...	...	...	...	467	...	82	164	586	1,976
Net Increase ...	...	...	...	...	...	...	...	...	...	...	2,423	571

Thirty-seven of the smaller refineries closed, but there was an increase of 2,774 in the number of crude saltpetre works. The prices of saltpetre during the year, especially during the latter part of it, were a little higher than they were in 1898-99, and the increase in the number of crude works was doubtless due to this cause.

Saltpetre works.

There was an increase in the number of licenses issued for the manufacture of *khari* (impure sulphate of soda); and

Khari works.

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INTERNAL BRANCH. the outturn of the article in the North-Western Provinces is reported to have been considerably larger than in 1898-99.

Sajji and Rassi works.

A smaller number of licenses were issued during the year under report, compared with 1898-99, for the manufacture of *sajji* and *rassi* (impure carbonates of soda). The decrease in the number of *sajji* licenses occurred entirely in Behar, and was due to the fact that licenses were taken out late in the season owing to the heavy rain which fell during the cold weather.

Working of saltpetre refineries.

54. The work done in saltpetre refineries during the year, as compared with 1898-99, is shown below :—

Provinces.		Number of saltpetre refineries which worked.	Refinement of saltpetre.			Salt educed.			
			Quantity of saltpetre utilized for refinement.	Quantity of refined salt-petre produced.	Percentage of refined produce on saltpetre utilized for refinement.	Purified salt.	Sitta (impure salt).	Total.	Percentage of salt educed on saltpetre utilized for refinement.
			Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
The Panjáb	1898-99 ...	38	1,72,895	63,727	36·55	36	47,273	47,309	27·36
	1899-1900 ...	36	2,00,209	79,174	39·55	991	50,190	51,181	25·56
North-Western Provinces and Oudh.	1898-99 ...	156	2,75,588	1,37,119	49·76	45,560	15,877	61,437	22·29
	1899-1900 ...	124	3,49,220	1,71,558	49·13	49,621	29,620	79,241	22·69
Province of Behar	1898-99 ...	376	4,19,243	2,62,784	62·68	15,503	3,771	19,274	4·60
	1899-1900 ...	335	4,13,636	2,54,229	61·46	13,968	3,260	17,228	4·16
Calcutta ...	1898-99 ...	13	1,15,968	92,160	79·47	6,481	5,096	11,577	9·98
	1899-1900 ...	13	61,214	49,534	80·92	3,781	2,544	6,325	10·33
Total	1898-99 ...	583	9,83,694	5,55,790	56·50	67,580	72,017	1,39,597	14·19
	1899-1900 ...	508	10,24,279	5,54,495	54·14	68,361	85,614	1,53,975	15·03

The increase of maunds 40,585 in the quantity of saltpetre utilized for refinement, like the increase in the number of crude licenses indicates a partial recovery of the saltpetre trade owing to the higher prices ruling during the year. The percentage of refined saltpetre produced is, however, somewhat lower than in the preceding year, as it takes time to recover saltpetre which has passed during working into the nitrous earth of refineries. The effect of the larger quantity of material utilized for refinement ought, therefore, to be felt during the current year.

The great decrease in the work done in the refineries at Calcutta is noticeable. These factories do not, speaking generally, manufacture saltpetre, but merely purify consignments received from Behar and Northern India. A high degree of refraction can be attained in factories up-country as easily as at Calcutta; and as the sale of saltpetre salt at Calcutta without payment of duty has now been prevented, the factories there have declined in importance. In the circumstances the Government of India have approved of a proposal, which was recently made, for the transfer of the supervision of the Calcutta refineries to the newly constituted Salt Department in Bengal and arrangements to that end are in progress.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

55. Statistics of the import and export trade of Calcutta in saltpetre are given below:—

INTERNAL BRANCH.
Saltpetre:
imports into and exports
from Calcutta.

			1898-99.	1899-1900.	Difference.
Saltpetre imported into Calcutta.			Mds.	Mds.	Mds.
From Madras...	...	...	...	20	+20
From the Panjáb	...	...	54,616	66,971	+12,355
From the North-Western Provinces and Oudh.	...	...	1,57,592	1,76,856	+19,264
From Behar	...	...	3,28,248	3,00,009	-28,239
From Rájputána	...	...	...	4,864	+4,864
From Lower Bengal	...	...	493	53	-440
From Bombay	...	...	...	10,042	+10,042
Total	...	...	5,40,949	5,58,315	+17,366
Saltpetre exported from Calcutta—					
Internal trade	...	...	11,399	8,077	-3,322
Export trade by sea	...	...	4,97,902	5,36,423	+38,521
Total	...	...	5,09,301	5,44,500	+35,199

The export trade by sea shows some improvement compared with 1898-99.

56. The following figures show the quantities of salt and *sitta* (impure saltpetre salt) excised and of salt and *sitta* destroyed in saltpetre refineries during the past two years:—

Saltpetre salt excised and destroyed.

Provincial areas.	Salt excised.			Salt destroyed.			Sitta excised.			Sitta destroyed.		
	1898-1899.	1899-1900.	Difference.	1898-1899.	1899-1900.	Difference.	1898-1899.	1899-1900.	Difference.	1898-1899.	1899-1900.	Difference.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
The Panjáb	40	506	+466	...	...	...	6,589	8,084	+1,495	40,553	39,199	-1,354
North-Western Provinces and Oudh.	32,637	33,689	+1,052	25,076	15,254	-9,822	4,340	15,287	+10,947	8,905	8,743	-162
The Province of Behar	14,415	13,380	-1,035	796	1,472	+676	...	...	...	3,696	3,360	-336
The city of Calcutta	4,158	2,540	-1,618	5,494	4,621	-873	...	...	...	5,137	4,129	-1,008
Total	51,250	50,115	-1,135	31,366	21,347	-10,019	10,929	23,371	+12,442	58,291	55,431	-2,860

The demand for saltpetre salt decreased in Bengal, but the demand for *sitta*, which is passed out of refineries on payment of a fee of 8 annas a maund, increased largely during the year.

"Sitta" passed out of refineries on payment of fees.

The substance is said to have taken the place of *khari* (impure sulphate of soda) to some extent in the curing of hides and skins; and beef for export to Burma is also largely cured with it in the Agra, Aligarh, Etáwah and Mainpuri districts in the North-Western Provinces, and at Saugor in the Central Provinces. Exact figures relating to this beef trade cannot be given, but it is estimated that about 4,500 maunds of *sitta* were utilized during the year for curing about 36,600 maunds of beef.

57. I regret that I am unable to say that I am satisfied with the working of the Internal Branch. The difficulty of preventing the illicit manufacture of salt on licensed works is undoubtedly very great, but it is certain that illicit manufacture at present is not prevented and the cost of the preventive agency employed is excessive. The work is probably better done than it would be if the supervision of the saltpetre industry were made over to the Provincial Excise and Police establishments; but it is open to argument whether the

Working of the Internal Branch.

INTERNAL BRANCH.

expensive special establishment now maintained justifies its existence, or in other words, whether the increased efficiency obtained compensates fully for the cost of the special establishment. In one case which occurred in the Etawah district 32 sérs of salt were found on a crude saltpetre work in the town of Phaphund, three days after the place was visited by the Assistant Commissioner of the Division. As there are about 6,000 crude works in the North-Western Provinces, on any one of which salt can be obtained in a few hours by boiling down the mother liquor of the saltpetre, the danger to the salt revenue that the saltpetre industry constitutes is sufficiently obvious. The desirability of subjecting an important industry to no unnecessary restrictions, and of protecting the licensed workers as much as possible from exactions, is fully recognised, but the malpractices of the workers themselves lend themselves to corruption and extortion, and the subordinate establishments of the Internal Branch have not a good reputation. In one case which occurred during the year the orderly of a Superintendent was caught red-handed in the act of levying fees from licensees much in excess of the amount properly payable in front of the Superintendent's tent.

I trust that I may be able to report better results next year.

REFUNDS OF DUTY ON SALT USED FOR INDUSTRIAL PURPOSES.

Refunds to the North-West Soap Company at Meerut.

58. The table below shows, for the past two years, the quantities of salt utilized for soap manufacture by the North-West Soap Company at Meerut, on which a refund of duty was conceded :—

Year.	Quantity of soap produced.	Salt consumed in the manufacture of soap.					Refund of duty.	
		Opening balance of salt.	Quantity of salt received into store.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. srs.	Mds. srs.	Mds. srs.	Mds. srs.	Mds. srs.	Mds. srs.	Mds. srs.	Rs. a. p.
1898-99 ...	10,329 20	52 25½	820 4	872 29½	685 9½	187 20	732 21 8	1,831 5 6
1899-1900...	8,952 39	187 20	661 9½	848 29½	694 27½	154 2	631 10 0	1,578 2 0

The production of soap decreased by 1,376 maunds 21 sérs during the year under report as compared with 1898-99; but the incidence of salt used on each maund of soap manufactured was 3 sérs 1·65 chittaks against 2 sérs 10·33 chittaks in 1898-99. The quantity of salt required for manufacture is said to vary with the quality of the soap produced, hard soaps needing more salt than other descriptions.

Refunds to Messrs. Schröder Smidt & Co. at Cawnpore on salt used for curing skins.

59. A similar concession is allowed to Messrs. Schröder Smidt and Company, Hide Merchants of Cawnpore, in respect of the salt used for curing hides and skins in their factories at Cawnpore and Dinapore. The statement below shows the quantities of salt utilized during the past two years at Cawnpore. No salt was used for curing in the Dinapore factory :—

Year.	Salt consumed in salting skins and hides.					Refund of duty.	
	Opening balance of salt.	Quantity of salt received.	Total stock of salt.	Quantity of salt utilized.	Closing balance of salt.	Quantity of salt.	Amount of duty.
	Mds. srs.	Mds. srs.	Mds. srs.	Mds. srs.	Mds. srs.	Mds. srs.	Rs. a. p.
1898-99 ...	2 0	262 27	264 27	262 27	...	265 20	663 12 0
1899-1900 ...	...	100 25	100 25	100 25	...	135 20	338 12 0

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

No hides were cured in either year. Eighty-four thousand and thirty-three skins, weighing 3,340½ maunds, were cured during the year under report; compared with 71,727 skins, weighing maunds 2,659-24-5 in 1898-99. Though more work was done, the average quantity of salt used for each skin was much less, only .77 of a chittak against 2.34 chittaks in 1898-99. Curing with salt was carried on at the beginning of the past year; but was discontinued later, as a demand arose in America for arsenicated, in place of salted, skins.

The two factories were inspected from time to time during the year and no irregularities were observed.

60. Full details of the manner in which the salt issued for consumption by the Department was distributed over areas of consumption will be found in Appendix V. The following abstract shows the increase or decrease in consumption by provinces during the year compared with 1898-99:—

INTERNAL BRANCH

SUPPLY OF SALT.

Distribution of salt issued over areas of consumption.

	1898-99.	1899-1900.	Difference.
	Mds.	Mds.	Mds.
Panjáb <i>cis</i> -Indus, including feudatory States and Kashmir.	24,66,780	26,01,859	+1,35,079
Panjáb <i>trans</i> -Indus ...	3,11,249	2,77,979	—33,270
British Baluchistan ...	1,880	1,301	—579
Afghanistan and independent territory west of the Indus.	1,51,126	92,759	—58,367
North-Western Provinces and Oudh	33,64,089	31,23,201	—2,40,888
Province of Behar in Bengal ...	1,45,460	1,51,060	+5,600
Lower Bengal ...	4,798	2,540	—2,258
Central Provinces ...	1,20,388	1,06,800	—13,588
Rájputána ...	9,48,698	8,81,740	—66,958
Central India ...	4,19,557	5,70,957	+1,51,400
Hyderabad (Deccan) ...	...	3	+3
Bombay ...	...	5	+5
Sindh ...	11,445	14,366	+2,921
Total ...	79,45,470	78,24,570	—1,20,900

61. The following figures show the wholesale prices of salt during the past two years in the principal markets of Northern India, the Central Provinces, and the Province of Behar in Bengal. Prices in the North-Western Provinces, Oudh and Behar were ascertained by officers of the Department, and those for the Central Provinces and Panjáb have been obtained from the *Gazette of India*:—

Prices of salt in Northern India, the Central Provinces and Behar.

							Wholesale rate per maund.					
							1898-99.	1899-1900.				
							Rs. a. p.	Rs. a. p.				
<i>The Punjab.</i>												
Rock salt	...	...	{	Lahore ...	...	...	3	1	4	3	1	9
				Ráwal Pindi	...	...	3	1	3	3	0	1
				Jhelum	...	...	2	15	5	2	13	9
				Sháhpur	...	...	3	1	3	3	1	3
				Mooltán	...	...	3	4	3	3	4	3
				Amritsar	...	...	3	5	4	3	5	4
				Jullundur	...	...	3	1	3	3	1	3
				Ludhiána	...	...	3	5	4	3	5	4
				Ferozepore	...	...	3	3	2	3	3	2
Sámbar salt	...	...	{	Umbálla	...	...	3	2	2	3	2	2
				Delhi	...	...	...	...	3	5	4	
<i>North-Western Provinces and Oudh.</i>												
Sámbar salt	...	...	{	Meerut	...	...	3	6	0	3	9	0
				Agra ...	...	...	3	2	6	3	3	6
				Cawnpore	...	...	3	3	3	3	4	6
				Allahabad	...	...	3	7	8	3	12	11
				Benares	...	...	3	10	0	3	7	6
				Bareilly	...	...	3	5	0	3	7	6
				Lucknow	...	...	3	7	0	3	6	0
				Fyzabad	...	...	3	6	6	3	6	6

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				Wholesale rate per maund.	
				1898-99.	1899-1900.
				Rs. a. p.	Rs. a. p.
<i>Behar.</i>					
Liverpool salt ...	{	Patna ...	...	3 8 6	3 7 0
		Sáran (Chapra) ...	...	3 10 6	3 9 6
		Muzaffarpur ...	...	3 12 0	
		Champáran (Motihári) ...	...	3 12 0	3 11 0
<i>Central Provinces.</i>					
Bombay salt ...	{	Jubbulpore ...	...	4 3 4	4 0 0
		Nágpur ...	...	4 0 0	4 0 0
		Saugor ...	...	3 12 9	3 10 2
		Nimár ...	...	3 10 10	3 8 11
		Hoshungabad ...	...	4 0 10	3 14 5

There were no fluctuations of importance.

Import of salt into Bengal from all other provinces.

62. The statement below, which is inserted at the request of the Local Government, shows the quantities of salt imported into Bengal from all other provinces during the past two years:—

				Into Calcutta.	Into Bengal.	Into Behar.	Total.
				Mds.	Mds.	Mds.	Mds.
From North-Western Provinces and Oudh ...	{	1898-99	...	399	491	6,049	6,939
		1899-1900	...	706	879	6,093	7,678
From the Panjáb ...	{	1898-99	...	7	311	1,27,468	1,27,786
		1899-1900	...	1,635	1	1,32,401	1,34,037
From Rájputána and Central India ...	{	1898-99	...	...	187	1,998	2,185
		1899-1900	...	...	200	1,201	1,401
From Central Provinces ...	{	1898-99	...	...	10,076	...	10,076
		1899-1900	...	...	3,542	...	3,542
From Bombay ...	{	1898-99	...	...	282	...	282
		1899-1900	...	...	27	2	29
From Madras ...	{	1898-99	...	...	4,05,065	...	4,05,065
		1899-1900	...	...	5,49,268	...	5,49,268
Total ...	{	1898-99	...	406	4,16,412	1,35,515	5,52,333
		1899-1900	...	2,341	5,53,917	1,39,697	6,95,955

During the year maunds 1,43,116 of salt taxed by the Department entered Bengal from the North-Western Provinces and Oudh, the Panjáb and Rájputána, compared with maunds 1,36,910 in 1898-99; an increase of maunds 6,206. The greater part of the imports were of rock salt from the *cis*-Indus Mines in the Panjáb, supplied for consumption in the province of Behar.

Exports from Bengal to other provinces.

The next table shows the exports of salt from Bengal during the past two years:—

				From Calcutta.	From Bengal.	From Behar.	Total.
				Mds.	Mds.	Mds.	Mds.
Into the North-Western Provinces and Oudh. ...	{	1898-99	...	3,68,190	...	8,319	3,76,509
		1899-1900	...	4,34,168	...	20,109	4,54,277
Into the Panjáb ...	{	1898-99	...	101	...	199	300
		1899-1900	...	55	...	144	199
Into Rájputána and Central India ...	{	1898-99	...	...	...	328	328
		1899-1900	...	...	...	669	669
Into Central Provinces ...	{	1898-99	...	356	3,985	10	4,351
		1899-1900	...	1,616	1,818	...	3,434
Into Madras ...	{	1898-99	...	...	6	...	6
		1899-1900	...	81	8,337	...	8,368
Into Assam ...	{	1898-99	...	5,25,384	78,361	...	6,03,695
		1899-1900	...	5,05,929	58,949	...	5,64,878
Total ...	{	1898-99	...	8,93,981	82,352	8,856	9,85,189
		1899-1900	...	9,41,799	69,104	20,922	10,31,825

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Salt from Calcutta is consumed in the eastern districts of the North-Western Provinces and Oudh. The trade of the year shows an increase of 77,768 maunds.

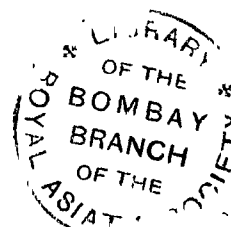
63. The exports and imports of salt between Thibet and Nepál and British territory along the frontier of the North-Western Provinces and Oudh, during the past two years will be found in the following statement:—

Imports and exports of salt between Nepál and Thibet and the North-Western Provinces and Oudh.

	1898-99.		1899-1900.	
	Imports.	Exports.	Imports.	Exports.
	Mds.	Mds.	Mds.	Mds.
Almora	21,045	3,758	19,085	2,885
Garhwál	14,892	...	12,523	...
Nilang Pass <i>via</i> Dehra Dún	1,888	...	2,562	828
Pilibhít	...	4,489	...	5,075
Kheri	...	7,738	...	7,584
Bahraich	...	12,041	...	9,891
Gonda	...	6,871	...	11,114
Basti	...	37,674	...	33,310
Gorakhpur	...	12,780	...	11,353
Total	37,825	85,351	84,170	82,040

The import and export trade both fell off during the year, as compared with 1898-99, by maunds 3,655 and maunds 3,311 respectively.

As the Government of India pointed out in their review of the report submitted for the year 1888-89, the export of salt which has paid duty to Nepál and other places does not really compensate for the loss of revenue caused by the import of salt free of duty from Thibet into Kumaun and Garhwál. Inquiries made, however, from the Commissioner of Kumaun tended to show that it would be inexpedient to impose any duty on Thibetan salt; and the increase in the imports of this salt which occurred in 1889-90 was temporary only. The export trade has in the past 22 years expanded considerably, while the imports during the same period have been singularly constant in quantity, as will be seen from the following figures relating to this frontier traffic:—



				Annual average quantity imported.	Annual average quantity exported.
				Mds.	Mds.
During the 5 years ending on the 31st March 1883	...	...	...	33,653	36,782
Ditto ditto ditto 1888	...	...	...	31,304	60,320
Ditto ditto ditto 1893	...	...	...	36,219	59,223
Ditto ditto ditto 1898	...	...	...	32,327	36,563
Ditto the year ditto 1899	...	...	...	37,825	85,351
Ditto ditto ditto 1900	...	...	...	34,170	82,040

Statistics of the past, twenty-two years.

The local inquiry which Mr. Carey proposed to make in consequence of the remarks of the Government of India has not been made, but the above statistics show that the necessity for making it is certainly not pressing. In the Kulu subdivision of the Kángra district and in the upper Satlaj Valley, there is also some consumption of untaxed Thibetan salt.

64. Statistics will now be given of the consumption of salt in the different provinces with which this Department has concern, omitting Baluchistán, as the information in regard to that area is imperfect. As explained in last year's report, in view of the absence of any restriction on inter-provincial trade and of the uncertainty as to the quantities of salt in stock in each province, the figures must be regarded as estimates only. If,

CONSUMPTION OF SALT.

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CONSUMPTION OF
SALT.

however, they are collated carefully for a series of years the result ought to be of some value :—

The Panjab, *cis*-Indus
and Kashmir.

(1) *The Panjáb cis-Indus, including feudatory States
and Kashmir.*

	1898-99. Mds.	1899-1900. Mds.
<i>Supply of salt—</i>		
Issued from the <i>cis</i> -Indus Mines Division ...	22,27,130	23,95,595
Ditto ditto Mandi Mines ...	1,26,715	1,26,939
Ditto ditto Sultánpur Salt Works ...	77,837	78,390
Imports from Thibet and Ladak (trade statistics) ...	1,809	1,383
Do. by railway and river (trade statistics) ...	3,11,417	2,83,267
Do. of Didwána salt by road ...	1,88,629	1,41,103
Saltpetre salt ...	40	506
Total ...	28,83,577	30,27,183
<i>Exports—</i>		
Exports to country west of the Indus (trade statistics) ...	7,714	15,143
Exports by railway and river (trade statistics) ...	4,85,899	5,13,222
„ by road ...	4,443	4,550
Total ...	5,01,056	5,37,915
Balance remaining for consumption ...	23,82,521	24,89,268
Average consumption per head of population, ...	lbs. 7.59	lbs. 7.93
	25,840,575 souls.	

Prices of food grains were high and there was scarcity in some parts of the province during the past year. but the trade in salt was active.

The Panjáb *trans*-Indus.

The Panjáb trans-Indus.

	1898-99. Mds.	1899-1900. Mds.
<i>Supply of salt—</i>		
Issued from the Kohát mines ...	4,62,375	3,70,738
<i>Exports—</i>		
Exported beyond the border (trade statistics) ...	2,14,922	4,27,872
Balance remaining for consumption ...	2,47,453	...
Average consumption per head of population, ...	lbs. 11.11	lbs. 0.00
	18,33,504 souls.	

Assuming the trade statistics to be accurate, the figures of the year under report illustrate the manner in which the stocks of salt within an area may affect statistics of consumption. The quantity of salt registered as having crossed the border to the westward and northward exceeded the total quantity of salt issued from the Kohát Mines by 57,134 maunds.

Large stocks were accumulated in the *trans*-Indus districts in 1895-96 in anticipation of the enhancement of the Kohát rate of duty; and, even if we allow for some exaggeration in the trade statistics of exports, these stocks would appear to have been heavily drawn upon.

Some salt bearing the *cis*-Indus rate of duty was consumed in this area, particularly in the Dera Gházi Khan district. The quantity is not accurately ascertainable, but it was not large enough to materially affect the trade figures given above.

North-Western Provinces
and Oudh.

(3) *North-Western Provinces and Oudh.*

	1898-99. Mds.	1899-1900. Mds.
<i>Supply of salt—</i>		
Imported from Lower Bengal (trade statistics) ...	3,76,509	4,54,277
Ditto Nepal and Thibet (ditto) ...	37,825	34,170
Ditto Bombay and Central Provinces (do.) ...	5,65,791	6,47,706
Ditto the Sámbar Lake ...	28,80,562	22,13,800
Ditto Pachbadra Salt Source ...	1,44,525	5,37,115
Ditto the Panjáb by railway (trade statistics) ...	3,49,748	3,73,280
Ditto ditto by road ...	4,443	4,550
Ditto Behar (trade statistics) ...	8,319	20,109
Saltpetre salt ...	32,637	33,689
Total ...	44,00,359	43,18,696

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<i>Exports—</i>		1898-99.	1899-1900.	CONSUMPTION OF SALT.
		Mds.	Mds.	
To Nepál and Thibet (trade statistics)	...	85,351	82,040	
„ Lower Bengal (ditto)	...	6,939	7,678	
„ Central Provinces (ditto)	...	1,503	1,248	
„ Rájputána and Central India (trade statistics)	...	40,958	25,023	
„ the Panjáb (ditto)	...	2,375	5,293	
„ Behar (ditto)	...	6,049	6,093	
„ Bombay (ditto)	...	1	...	
Total	...	1,43,176	1,27,375	
Balance remaining for consumption	...	42,57,183	41,91,321	
Rate of consumption per head of population,		lbs.	lbs.	
47,697,576 souls.		7.34	7.23	

The agricultural condition of these provinces was prosperous during the year, and it is improbable that there was any real decrease in the rate of consumption. As stated in paragraph 16, stocks appear to have been kept low owing to capital being employed in other directions.

(4) Province of Behar in Bengal.

<i>Supply of salt—</i>		1898-99.	1899-1900.	Behar in Bengal.
		Mds.	Mds.	
Imported from Calcutta (trade statistics)	...	27,17,054	27,75,185	
„ Ditto Other Provinces (trade statistics)	...	1,38,997	1,42,596	
Saltpetre salt	...	14,415	13,380	
Total	...	28,70,466	29,31,161	
<i>Exports—</i>				
To other provinces (trade statistics)	...	25,766	31,332	
„ The State of Nepál (trade statistics)	...	2,46,808	2,64,242	
Total	...	2,72,574	2,95,574	
Balance remaining for consumption	...	25,97,892	26,35,587	
Average consumption per head of population,		lbs.	lbs.	
24,393,504 souls.		8.76	8.89	

There is some unregistered trade between this province and the North-Western Provinces and Oudh, and some of the salt entering Behar may have passed on into those provinces.

(5) Central Provinces and Berar.

<i>Salt supply—</i>		1898-99.	1899-1900.	Central Provinces and Berar.
		Mds.	Mds.	
From the Bombay Presidency (trade statistics)	...	17,07,342	15,48,681	
From the Madras Presidency (estimate prepared by the Madras Salt Department).	...	2,75,000	3,25,000	
From the North-Western Provinces, Oudh and Bengal (Salt Department).	...	5,498	11,398	
From the Sámbar Lake by railway	...	16,457	17,200	
From the Pachbadra Salt Source, by road and railway	...	1,03,931	89,600	
Total	...	21,08,228	19,91,879	
<i>Exports—</i>				
To Rájputána and Central India (trade statistics),	...	11,877	12,563	
To British territory (trade statistics)	...	10,106	4,115	
Total	...	21,983	16,678	
Balance remaining for consumption	...	20,86,245	19,75,201	
Rate of consumption per head of population, 15,842,296 souls.		lbs.	lbs.	
		10.84	10.26	

The decrease in the rate of consumption during the year may have been due to the famine, or possibly existing stocks may have been drawn upon.

Separate figures have been given this year for Rájputána and Central India. The trade statistics, received from the Governments of Bengal, the North-Western Provinces and Oudh, the Panjáb and the Central Provinces, do not distinguish between the exports and imports of Rájputána and Central India, but the quantities of salt exported to Rájputána and Central India from these Provinces are small, and do not

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CONSUMPTION OF
SALT.

affect materially the rate of consumption. In the calculations following, exports from Bengal, the North-Western Provinces and Oudh and the Central Provinces have been credited to Central India, and the exports from the Panjáb have been credited to Rájputána; and exports to Bengal have been debited to Central India.

Rájputána.

Rájputána.

	1898-99.	1899-1900.
	Mds.	Mds.
Quantity of salt which Native States are authorized to manufacture under treaties.	67,000	67,000
Issued from the Sámbar Lake ...	39,54,637	34,38,350
Issued from the Didwána Salt Source ...	2,92,082	2,94,840
Issued from the Pachbadra Salt Source ...	7,41,660	10,59,504
Issued from the Falodi Salt Source ..	11,784	10,000
Imported from the Panjáb (trade statistics) ...	209	363
Imported from Bombay (trade statistics) ...	54,290	66,619
Total ...	51,21,662	49,36,775
Exports to the Panjáb—		
From Sámbar ...	2,68,725	2,54,185
From Didwána ...	2,13,783	2,34,391
To North-Western Provinces and Oudh—		
From Sámbar ...	28,80,562	22,13,800
From Pachbadra ...	1,44,523	5,37,115
To Central Provinces ...	1,20,388	1,06,800
To Central India ...	4,19,557	5,70,957
Total ...	40,47,540	39,17,248
Balance remaining for consumption ...	10,74,122	10,19,527
	lbs.	lbs.
Rate of consumption per head of population, 12,558,460 souls.	6·84	6·49

The decrease in the rate of consumption was no doubt due to the famine. Emigration from the Western Rájputána States has occurred on a large scale.

Central India.

Central India.

	1898-99.	1899-1900.
	Mds.	Mds.
Quantity of salt which Native States are authorized to manufacture under treaties.	71,900	71,900
Imported from North-Western Provinces and Oudh (Trade statistics).	40,958	25,023
Imported from Bombay (trade statistics) ...	3,66,503	3,44,295
Imported from Central Provinces (trade statistics) ...	11,877	12,563
Imported from Rájputána ...	4,19,557	5,70,957
Imported from Bengal (trade statistics) ...	328	669
Total ...	9,11,123	10,25,407
Exports to Bengal (trade statistics) ...	2,185	1,401
Balance remaining for consumption ...	9,08,938	10,24,006
	lbs.	lbs.
Rate of consumption per head of population, 10,318,812 souls ...	7·05	7·94

The increase in the rate of consumption in this area is not easily explainable, but the rate for 1898-99 was unduly low. The immigration from Rájputána may possibly have increased consumption in some states during the year.

Average retail prices of
salt.

The following are the average retail sale prices of salt per maund, as recorded by the Statistical Bureau, in the above areas during the past two calendar years:—

	1898.	1899.
	Per maund.	Per maund.
	Rs. a p.	Rs. a p.
Panjáb, <i>cis</i> -Indus ...	3 3 11	3 3 10
Panjáb, <i>trans</i> -Indus ...	2 10 5	2 7 0
North-Western Provinces and Oudh ...	3 11 3	3 11 4
Behar in Bengal ...	3 14 6	3 12 7
Central Provinces and Berar ...	4 0 6	4 1 0
Rájputána ...	3 2 3	3 2 10
Central India ...	3 11 9	3 11 2

It is interesting to observe that the rate of consumption is highest in the Central Provinces, where salt is dearest. The rate of consumption appears to depend on the quality of the food commonly consumed by the people rather than upon the

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

actual price of salt. A rice or fish eating population consumes a large quantity of salt.

65. The table below summarises the information given in detail in Appendix VI, on the subject of the number of persons arrested for offences against the salt law, the number discharged by the Department after inquiry, and the number prosecuted with the result of prosecutions:—

PENAL ACTION OF THE DEPARTMENT.

Arrests.

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted	Convicted.	Percentage of convictions.
1898-99 ...	1,322	757	*565	23	540	95.91
1899-1900 ...	1,307	665	†642	46	592	92.79
Difference ...	—15	—92	+77	+23	+52	—3.12

* Two persons absconded before trial.

† Three persons absconded before trial and the case of 1 person is pending.

Of 1,307 persons arrested during the year under report, 50.88 per cent. were released by the Department after inquiry into the charges made against them, and 49.12 per cent. were prosecuted.

There were 43 cases and 54 persons arrested during the year in the *cis*-Indus Mines Division, compared with 19 cases and 25 persons arrested during 1898-99. The reason for this increase was the failure of the monsoon of 1899 and the scarcity which followed in the country of the Salt Range, where the extensive and numerous deposits of excellent rock salt and the number of deserted mines and natural fissures passing through salt offer great temptations to smugglers. In all, 75 attempts at removal of salt were made during the year; theft was prevented in 55 instances; and in 42 instances the offenders were arrested. In 20 instances no trace could be obtained of smugglers, who had removed a quantity of salt estimated at 7 maunds. In two instances the Departmental guards were attacked at their posts by men whose object, in at least one instance, was the robbery of the few articles of property the men possessed. It is said that such cases have never before occurred on the Range. In these circumstances the task of guarding the salt outcrops in the gorges and broken country of the Range; though successfully performed, has been attended with more than ordinary difficulty. With a return of prosperity, this outburst of offences against the salt law will doubtless pass away.

In the Kohát Mines Division, 78 persons were arrested compared with 54 in 1898-99. In all it is reported that 90 attempts at thefts of salt from outcrops occurred during the year, in which more than 150 persons are believed to have been concerned, and in which a quantity of salt estimated at about 50 maunds was removed. The number of arrests is therefore comparatively small, but great difficulty is experienced in guarding exposed rock salt in the wild and broken country on the frontier, where smugglers are generally armed, and fire-arms, spears, and knives are freely used, particularly at night, to prevent arrest. The establishment is, however, reported to have shown an improvement in vigilance during the year, and the increase in the number of arrests seems to show that this has been the case.

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PENAL ACTION OF THE DEPARTMENT.

In Rájputána, as in the *cis*-Indus Mines División, the very severe famine, which prevailed during the year, caused an increase of smuggling.

At the Sámbar Lake, 72 persons were arrested, compared with 24 during 1898-99, which was in itself a year of scarcity. All persons who appeared to have been impelled to theft by the pressure of want, were released and placed upon relief works.

In the Pachbadra División there were 134 arrests compared with 66 during 1898-99. At the Pachbadra Source, there were 5 cases in which 11 persons were concerned, and in one of these a party of professional Bhil thieves organized a raid on the salt heaps and removed 5 maunds 32 sérs of salt. They were followed up with the aid of trackers, arrested and punished. In the Luni salt tract 123 persons were arrested and of these 80 were released by the Department. The pressure of the famine was very severe in the delta of the Luni river, and great care was taken to refrain from punishing persons who committed theft owing to want. Only professional thieves, and others who were not affected by the scarcity, were prosecuted.

Two arrests were made at the Didwána Salt Source ; one person was a salt manufacturer and the other a professional thief. Thefts of salt at this source are rare.

In the Internal Branch there were 972 arrests compared with 1,153 during 1898-99. Five hundred and thirty persons were released by the Department and 442 were prosecuted. Three hundred and nine persons were arrested for the manufacture of earth salt, 90 for the possession of illicit salt, and 573 for producing salt illicitly on licensed saltpetre factories and for manufacturing saline substances without licenses. One hundred and thirty-five maunds of illicit salt and 29 maunds of saline substances were seized.

No case of smuggling occurred at the Sultánpur Salt Works in the Panjáb.

Reasons for the release of persons by the Department.

The reasons for the release by the Department of persons charged with offences were the following :—

	1898-99.	1899-1900.
	No.	No.
Infirm persons, pregnant women, children, and persons impelled to theft by the pressure of want.	58	135
For making or being in possession of less than one sér of salt.	588	444
On proof of ignorance or inadvertence, or for want of sufficient evidence.	111	86
Total	757	665

Punishments awarded by Criminal Courts.

66. Appendix VII gives full particulars in regard to the punishments inflicted by Criminal Courts on persons prosecuted to conviction. An abstract of the information is given below :—

Year.	Number of persons imprisoned without the option of fine.	Imprisoned		Number of persons fined.	Fined.		Imprisoned in default of payment of fine.	
		For one month and under.	For more than one month.		Rs. 10 and under.	Over Rs. 10.	For one month and under.	For more than one month.
1898-99 ...	229	136	93	325	255	70	84	10
1899-1900 ...	284	189	95	321	249	72	52	9

Compared with 1898-99, there was little difference in the punishments awarded. The action of the courts was sufficiently deterrent.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

67. Nineteen members of the establishment were punished for criminal offences during the year.

ESTABLISHMENT.

In the case in the Internal Branch, referred to in paragraph 57, the peon was prosecuted and was sentenced by the court to three months' rigorous imprisonment under section 161 of the Indian Penal Code.

Criminal offences committed by members of the establishment.

At the Sámbar Lake one peon was convicted of conniving at the theft of small quantity of grain from a railway wagon. In the Kohát Mines Divisions one Havildár was imprisoned for a year for house-trespass; and one Jamadár, two Havildárs and thirteen peons were punished, two with imprisonment for one year each and the rest with fine, for an aggravated assault on the police at Bahadur Khel.

Except in these instances the conduct of the establishment was satisfactory.

68. The following statement shows the retirements and casualties among the establishment during the year under report:—

Casualties in the force.

	Assistant Commissioners.	Superintendents and Assistant Superintendents.	Inspectors.	Kotegushis.	Jamadárs and Havildárs.	Weightmen and pass collectors.	Peons.	English and vernacular clerks.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Sanctioned strength during the year.	7	41	104	36	199	12	1,947	139	64	2,549	
Died	...	1	...	1	4	...	23	1	...	30	1.18
Dismissed	...	...	...	...	2	...	13	...	1	16	0.63
Deserted	...	...	...	...	...	...	8	...	...	8	0.31
Failed to rejoin from leave	...	...	...	1	1	...	54	...	...	56	2.20
Resigned	...	...	3	...	3	...	18	3	...	27	1.06
Pensioned	1	...	2	3	10	...	27	3	...	46	1.80
Removed for unfitness	...	...	1	...	...	...	1	...	...	2	0.08
Total casualties	1	1	6	5	20	...	144	7	1	185	7.26
Percentage of casualties	14.29	2.44	5.77	13.89	10.05	...	7.39	5.04	1.56	7.26	

Mr. H. A. Tregear, Assistant Commissioner, retired during the year on the pension which was due to him owing to failing eyesight. Mr. J. J. Durham, Superintendent, 1st grade, died of cholera at the Sámbar Lake on the 27th March 1900. Two Inspectors retired on the pensions to which they were entitled; three junior Inspectors resigned their appointments, and one who was on probation, was removed for failing to pass the departmental examination. One English clerk died; one English and two Vernacular clerks resigned, and one English and two Vernacular clerks retired on pensions.

69. The office of Commissioner has been in my charge throughout the year.

Notice of Officer.

The Deputy Commissioner, Mr. F. Ashton, has continued to render valuable assistance in the administration of the Department.

All the Assistant Commissioners have worked to my satisfaction; but the management of the *cis*-Indus Mines Division by Mr. Bolster and of the Pachbadra Division by Mr. Buckley has been conspicuously good and successful. Mr. Lyon at

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA SALT
REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1899-1900.

Sámbar worked, as usual, with much energy and ability, and the failure of the season's manufacture was due to circumstances which were beyond human control. The successful introduction of the system of compulsory payment of salt revenue at Kohát is creditable to Mr. Money, Officiating Assistant Commissioner, who was in charge of the Division, and to the Superintendents and Assistant Superintendents, who were in charge of the depôts, Messrs. Carter and Hennessy of Jatta, Mr. Beatson of Bahadur Khel, Mr. Reid of Karak, and Pandit Harnam Chand of Malgin.

Mr. Palmer, the Superintendent on manufacture at Sámbar, has done good work during the year. Messrs. H. Lyon and Lisle, Superintendents, who have been in charge of the Mayo and Warcha mines during the year, have displayed both zeal and intelligence in mastering the principles of their work; and Mr. Welsh, Superintendent, has done well both at Pachbadra and at Sámbar.

OFFICE OF THE COMMISSIONER, }
NORTHERN INDIA SALT }
REVENUE, AGRA : }
The 31st August 1900. }

R. M. DANE,
Commissioner.

APPENDICES.

Comparative Return of Receipts and Charges of the Northern

	Central Office.		Sambhar Lake.		Didwana Salt Source.		Pachbadra Salt Source.		Falodi Salt Source.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Sale proceeds of salt ...	...	...	10,31,686	8,00,308	16,539	13,795	67,117	68,000	1,105	947
2. Excise duty on salt ...	...	...	1,03,04,356	79,90,583	6,31,455	6,69,752	15,01,436	25,07,491	...	...
3. Government proprietary share in Sultānpur Salt Works produce (Hakimi cess).	...	...	...	...	...	...	...	...	...	...
4. Fees for licenses for saline works, Internal Branch.	...	...	...	...	...	...	...	...	...	...
5. Miscellaneous, including fines and forfeitures.	...	...	176	40	127	4	270	24	...	...
6. Through traffic collections	...	...	22,418	15,189	...	...	8,461	15,658	...	...
Total	...	...	1,13,58,636	88,06,120	6,48,121	6,63,551	15,77,284	26,11,173	1,105	947
<i>Charges, Fixed.</i>										
Commissioner ...	28,902	28,800	...	...	...	...	...	...	...	...
Deputy Commissioner ...	12,300	12,900	...	...	...	...	...	...	...	...
Personal Assistant to Commissioner ...	4,550	5,720	...	...	...	...	...	...	...	...
Assistant Commissioner ...	...	40	10,800	11,508	9,031	7,000	8,732	8,350	...	...
Exchange compensations allowance	2,480	2,354	...	1,508	3,824	58	67	...	...	...
<i>Establishment.</i>										
Clerks ...	11,222	10,836	13,891	13,897	2,208	2,162	3,660	4,077	...	...
Servants and guards ...	1,033	1,312	960	972	588	580	716	755	...	...
<i>Preventive Establishment.</i>										
Superintendents and Assistant Superintendents.	...	...	41,535	40,262	6,000	1,800	8,037	8,450	...	...
Inspectors, kotegushis and jamadars	...	...	14,640	13,568	1,761	1,290	7,369	7,351	...	...
English and Vernacular clerks	...	...	3,552	3,914	180	157	180	235	...	...
Servants and guards	...	...	20,884	20,841	4,081	4,030	14,514	14,522	...	...
Medical establishment	...	...	1,488	1,506	588	595	1,638	1,669	...	...
Temporary establishment	...	...	4,083	2,195	...	...	...	...	...	...
Exchange compensation allowance	...	...	...	4,292	...	...	810	367	...	...
Total, Fixed	60,487	61,962	1,11,833	1,14,553	28,281	17,672	45,223	45,776	...	...
<i>Contingencies.</i>										
Travelling allowance	3,059	1,684	1,563	1,727	126	137	583	459	...	...
Compensation for dearness of food grains	...	...	...	1,619	...	535	...	1,769	...	...
Conveyance of tents and records	1,256	832	95	236	...	...	174	81	...	...
Purchase of tents	546	234	166	1	...	...	...	...	...	...
House rent and horse allowance	...	...	...	...	...	...	...	...	...	...
Hot weather charges	136	125	105	116	56	27	112	89	...	...
Service postage charges	1,061	1,428	781	504	90	73	320	441	...	...
Telegram charges	153	209	46	42	...	...	1	4	...	...
Stationery charges	101	171	41	55	12	3	26	29	...	...
Excavation and manufacture charges	...	...	1,39,149	52,072	3,697	5,846	49,162	64,795	...	...
Rewards, half fines, &c.	...	...	153	241	...	...	119	166	...	...
Through traffic charges	...	...	11,941	7,126	...	...	13,342	26,998	...	...
Clothing grant	4,963	4,928	...	...	...	...	...	...	...	...
Water supply charges	...	...	...	...	96	117	1,114	2,666	...	...
Miscellaneous	258	818	2,201	2,094	345	418	1,109	1,654	...	...
Petty construction and repairs	447	...	6,706	10,076	1,874	175	2,722	2,130	...	...
Total, Contingencies	11,980	10,429	1,62,947	75,849	6,296	7,331	68,724	1,01,281	...	...
Refunds	...	...	50	...	15,729	15,187	4,988	5,191	...	...
Total, Charges	72,467	72,391	2,74,830	1,90,402	50,306	40,190	1,18,935	1,52,248	...	...
Net receipts	-72,467	-72,391	1,10,83,806	86,15,718	5,97,815	6,43,361	14,58,349	24,58,925	1,105	947
Percentage of charges	0.35	0.38	2.42	2.16	7.76	5.88	7.54	5.83	...	...
Treaty payments	...	...	...	...	...	...	...	...	...	...
Receipts deducting treaty payments	...	...	...	...	...	...	...	...	...	...

DIX I.

India Salt Revenue Department for the years 1898-99 and 1899-1900.

Cis-Indus and Kálabágh Mines.		Kohát Mines.		Mandi Mines.		Sultánpur Salt Works.		Internal Branch.		Total.	
1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,04,229	1,12,090	...	...	...	...	...	...	...	...	12,20,676	10,15,140
55,58,882	59,78,096	7,25,294	5,98,686	39,599	39,668	1,95,470	1,94,568	1,28,126	1,25,288	1,90,84,618	1,81,04,132
...	...	...	...	...	...	1,220	1,213	...	...	1,220	1,213
...	...	...	...	...	...	...	...	59,083	65,950	59,083	65,950
1,688	553	14	306	...	...	46	49	829	121	2,650	1,097
63,206	66,335	...	...	...	...	...	...	...	...	94,085	97,182
57,28,005	61,57,074	7,25,308	5,98,992	39,599	39,668	1,96,736	1,95,830	1,87,538	1,91,359	2,04,62,332	1,92,84,714
...	...	...	...	...	...	...	...	...	...	28,902	28,800
...	...	...	...	...	...	...	...	...	...	12,300	12,900
...	...	...	...	...	...	...	...	...	...	4,550	5,720
9,819	9,736	6,600	7,700	...	...	...	...	13,857	13,404	58,839	57,738
1,511	587	...	...	...	...	...	...	529	532	8,411	5,129
8,499	7,260	...	...	...	...	...	...	8,019	8,074	47,499	46,306
1,275	1,270	...	...	...	...	...	...	1,295	1,241	5,867	6,130
44,468	39,033	8,927	11,864	5,040	5,230	4,800	4,800	41,348	42,843	1,60,155	1,54,332
17,064	13,386	7,822	7,519	1,255	1,367	3,599	3,355	33,037	33,655	86,567	84,491
2,268	1,889	2,038	2,065	...	...	435	184	6,209	6,354	14,862	14,798
52,692	42,198	34,669	35,595	1,079	1,074	6,189	4,825	27,399	26,923	1,61,507	1,50,008
1,212	1,174	240	240	...	...	...	...	...	...	5,166	5,184
...	...	...	...	...	...	...	...	...	...	4,083	2,195
235	1,843	...	81	...	...	...	...	598	3,800	1,143	10,383
1,39,043	1,21,376	60,296	65,064	7,374	7,721	15,023	13,164	1,32,291	1,36,826	5,99,851	5,84,114
3,478	3,599	3,532	3,525	368	442	355	378	20,207	19,320	33,271	31,271
...	643	...	...	...	...	...	201	...	7	...	4,774
298	194	1,001	818	...	...	...	...	3,820	3,260	6,584	5,421
44	6	1,554	29	...	...	...	...	1,678	1,014	3,968	1,284
78	60	684	403	300	360	...	...	1,428	1,398	2,550	2,221
121	113	146	137	...	...	...	...	182	174	858	781
994	919	200	372	15	20	49	53	2,760	2,508	6,270	6,318
25	16	40	14	1	...	...	1	...	6	267	292
42	52	158	101	...	...	10	15	314	331	704	757
88,795	99,426	...	...	...	...	...	...	...	...	2,80,803	2,22,139
58	91	88	142	...	...	...	...	3,818	2,635	4,236	3,335
46,000	45,681	...	...	...	...	...	...	...	...	71,233	79,805
...	...	3,104	2,039	...	...	...	...	...	...	8,067	6,967
899	292	...	...	...	...	...	...	...	...	2,109	3,075
2,562	3,275	6,104	434	87	115	21	30	438	427	15,125	9,205
31,054	31,385	4,439	1,732	...	...	425	498	50	...	47,717	45,996
1,74,448	1,85,752	23,030	9,746	831	937	860	1,176	34,696	31,140	4,83,812	4,23,641
...	...	...	...	...	...	206	228	2,495	1,919	23,468	22,525
3,13,491	3,07,128	83,326	74,810	8,205	8,658	16,089	14,568	1,69,482	1,69,885	11,07,131	10,30,280
54,14,514	58,49,946	6,41,982	5,24,182	31,394	31,010	1,80,647	1,81,262	18,056	21,474	1,93,55,201	1,82,54,434
5-47	4-99	11-48	12-49	20-72	21-83	8-18	7-44	90-37	88-77	5-41	5-34
...	...	...	...	...	...	...	...	...	...	28,58,835	32,66,750
...	...	...	...	...	...	...	...	...	...	1,64,96,366	1,49,87,684

APPENDIX II.

Statement showing the quantities of the various descriptions of salt taxed and the duty levied by the Northern India Salt Revenue Department during the years 1898-99 and 1899-1900.

Particulars.	Description of salt.	1898-99.		1899-1900.	
		Quantity of salt taxed.	Amount of excise duty realized.	Quantity of salt taxed.	Amount of excise duty realized.
Salt which paid full excise duty at Rs. 2-8-0 per British maund of 82½ lbs.—					
Sámbar Lake, Rájputána	Evaporation salt. Obtained from the brine of the lake.	41,21,743	Rs. 1,03,04,356	British maunds. 31,96,233	Rs. 79,90,583
Didwána Salt Source, Rájputána	Evaporation salt. Produced from well brine	2,52,582	6,31,455	2,67,901	6,69,752
Pachbadra Salt Source, Rájputána	Evaporation salt. Obtained from subterranean brine exposed to solar evaporation in large pits.	6,00,574	15,01,436	10,02,996	25,07,491
Mayo, Warcha and Nurpur Mines, Panjáb <i>cis</i> -Indus; and Kálábágh quarries, <i>trans</i> -Indus.	Rock salt. Excavated from mines and quarries	22,29,553	55,58,882	23,91,239	59,78,096
Sultánpur Salt Works, Panjáb	Evaporation salt. Produced from well brine	78,188	1,95,470	77,827	1,94,568
Internal Branch, Panjáb, North-Western Provinces and Oudh, Behar, and Calcutta.	Salt. Educud in the refinement of saltpetre	51,250	1,28,126	50,115	1,25,288
Salt which paid special rates of excise duty—	Total	73,27,890	1,83,19,725	69,86,311	1,74,65,778
Kohat Salt Mines, Panjáb <i>trans</i> -Indus, rate of duty Rs. 2 per Koháti maund of 102½ lbs.	Rock salt. Excavated from quarries	4,62,375	7,25,294	3,73,269	5,98,686
Mandi Salt Mines, Panjáb <i>cis</i> -Indus, rate of duty received by the British Government, five annas per British maund of 82½ lbs.	Rock salt. Excavated from quarries	1,26,715	39,599	1,26,939	39,668
	Total	5,89,090	7,64,893	5,00,208	6,38,354
	GRAND TOTAL	79,16,980	1,90,84,618	74,86,519	1,81,04,132

APPENDIX III.

Statement showing sums due in connection with salt treaties and agreements and the amounts paid during the year 1899-1900.

Agency or Province.	State.	Article of treaty or agreement, &c.	Amount payable.	Amount paid.	Remarks.
			Rs. a. p.	Rs. a. p.	
Rájpútána Agency.	Jaipur	XI.—Old Treaty, Sámbar ...	2,75,000 0 0	2,75,000 0 0	
		II.—Agreement ...	4,00,000 0 0	4,00,000 0 0	
		VII.— Ditto ...	11,000 0 0	11,000 0 0	
		VIII.— Ditto ...	2,309 2 7	2,309 2 7	
	Jodhpur	XI.— Old Treaty, Sámbar ...	1,25,000 0 0	1,25,000 0 0	
		XI.— Old Treaty, Nawa Gudha ...	3,00,000 0 0	3,00,000 0 0	
		VI.—Agreement ...	3,91,800 0 0	3,91,800 0 0	
		VII.— Ditto ...	19,595 5 3	19,595 5 3	
	Jaipur	X.— Ditto ...	1,25,000 0 0	1,25,000 0 0	
		Royalty payable on sales at Sámbar, Article XII of old treaty ...	90,065 5 6	90,065 5 6	
	Jodhpur		1,50,108 14 6	1,50,108 14 6	
	Udaipur	IV.—Agreement ...	12,900 0 0	4,08,800 0 0	Includes Rs. 2,04,150 on account of 1898-99.
		V.— Ditto ...	35,000 0 0		
		VI.— Ditto ...	1,56,250 0 0		
	Alwar	VII.— Ditto ...	1,25,000 0 0	1,25,000 0 0	
	Kishangarh	VII.— Ditto ...	25,000 0 0	25,000 0 0	
	Bikaner	VI.— Ditto ...	6,000 0 0	6,000 0 0	
	Bharatpur	VII.— Ditto ...	1,50,000 0 0	1,50,000 0 0	
		Foreign Department No. 1271, dated 14th June 1879.	500 0 0	500 0 0	
	Sirohi	IV.—Agreement ...	1,800 0 0	1,800 0 0	
		Financial Department No. 2905, dated 21st August 1884.	9,000 0 0	9,000 0 0	
	Dholpur	VII.—Agreement...	60,000 0 0	60,000 0 0	
	Bundi	IV.— Ditto ...	8,000 0 0	8,000 0 0	
	Tonk	IV.— Ditto ...	20,000 0 0	20,000 0 0	
	Kota	IV & V.— Ditto ...	19,175 0 0	19,175 0 0	
		IV.— Ditto ...	5,000 0 0	5,000 0 0	
	Karauli	Foreign Department No. 222 J. P., dated 18th April 1882.	694 15 0	694 15 0	
		IV.—Agreement ...	5,000 0 0	5,000 0 0	
	Jhaláwar	IV & V.— Ditto ...	7,250 0 0	7,250 0 0	
	Istamradárs and Jágirdárs of Ajmer.	Foreign Department No. 1271, dated 14th June 1879.	4,178 0 0	4,178 0 0	
	Láwa	V.— Agreement ...	700 0 0	700 0 0	
	Kaibania	Foreign Department No. 846, dated 15th May 1884.	105 0 0	105 0 0	
	Mir Abdul Aziz, and others, Sámbar.	Finance and Commerce Department No. 427J., dated 14th February 1898.	251 5 6	502 11 0	For two years.
	Total, Rájpútána Agency		25,41,683 0 4	27,46,084 5 10	
Central India Agency.	Gwalior	VII.—Agreement ...	3,12,500 0 0	3,12,500 0 0	
	Datia	VII.— Ditto ...	10,000 0 0	10,000 0 0	
	Bhopál	II.— Ditto ...	10,000 0 0	10,000 0 0	
	Jaora	II.— Ditto ...	2,500 0 0	2,500 0 0	
	Sitaman	II.— Ditto ...	2,000 0 0	2,000 0 0	
	Rutlam	II.— Ditto ...	1,000 0 0	1,000 0 0	
	Indore	Supplementary Article to clause 2 of Agreement.	61,875 0 0	61,875 0 0	
	Dewás (Senior),	Ditto ditto ...	412 8 0	412 8 0	
	Dewás (Junior),	Ditto ditto ...	412 8 0	412 8 0	
	Sailána	Ditto ditto ...	412 8 0	412 8 0	
	Narsinghgarh	Ditto ditto ...	618 12 0	618 12 0	
	Rajgarh	Ditto ditto ...	618 12 0	618 12 0	
	Samptbar	Foreign Department No. 501, dated 4th January 1884.	1,450 0 0	1,450 0 0	
	Total, Central India Agency		4,03,800 0 0	4,03,800 0 0	
Panjáb Province.	Baháwalpur	VI.—Agreement ...	80,000 0 0	80,000 0 0	
	Kohat chiefs and villages.	Finance and Commerce Department No. 2546 S. R., dated 12th June 1896.	50,000 0 0	36,865 2 4	
	Total, Panjáb		1,30,000 0 0	1,16,865 2 4	
	GRAND TOTAL		30,75,483 0 4	32,66,749 8 2	

APPENDIX IV.

Comparative statement showing the quantity of salt sold at the Mandi Mines during 1898-99 and 1899-1900.

Year.	Name of mine.	Quantity sold for consumption in British territory.				Quantity sold for consumption in Native States.						Total quantity of salt sold.
		Kangra.	Kulu.	Simla.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bishahr.	Total.	
1898-99	Guma ...	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
		45,390	1,547	...	46,937	15,080	...	142	...	...	15,222	62,159
	Drang ...	5,967	16,689	1,522	24,128	24,384	7,567	...	3,620	4,857	40,428	64,556
		51,357	18,186	1,522	71,065	39,464	7,567	142	3,620	4,857	55,650	1,26,715
1899-1900	Guma ...	45,247	2,622	...	47,869	17,473	...	90	...	...	17,568	65,432
		6,770	15,864	1,112	23,746	24,886	5,742	...	3,935	3,198	37,761	61,507
	Drang ...	52,017	18,486	1,112	71,615	42,359	5,742	90	3,935	3,198	55,324	1,26,939
		Total	Total	...	...	...	...	...	...	...	...	...

APPENDIX V.

Comparative statement showing the distribution of the salt issued by the Northern India Salt Revenue Department over areas of consumption in 1898-99 and 1899-1900.

Areas of consumption.	Salt issued in 1898-99.										Salt issued in 1899-1900.										Increase or decrease during 1899-1900 compared with 1898-99.
	Cis-Indus and mines rock salt.	Kohat rock salt.	Mandi rock salt.	Salt of Sulaimanpur Salt Works.	Sambhar salt.	Didwana salt.	Pachbadra salt.	Palodi salt.	Saltpetre salt.	Total.	Cis-Indus and mines rock salt.	Kohat rock salt.	Mandi rock salt.	Salt of Sulaimanpur Salt Works.	Sambhar salt.	Didwana salt.	Pachbadra salt.	Palodi salt.	Saltpetre salt.	Total.	
Panjab cis-Indus, including feudatory States and Kashmir.	Mds. 18,55,558	..	1,26,715	1,979	2,68,725	2,13,783	..	..	40	24,66,780	Mds. 19,77,843	..	1,26,939	7,995	2,54,185	2,34,391	..	..	506	26,01,859	Mds. +1,35,079
Panjab trans-Indus	..	3,11,249	..	..	..	..	..	..	..	3,11,249	..	2,77,979	..	..	..	..	..	..	..	2,77,979	-33,270
British Baluchistan	1,880	..	..	..	..	..	..	..	..	1,880	1,301	..	..	..	..	..	..	..	..	1,301	-579
Afghanistan and independent territory west of the Indus.	..	1,51,126	..	..	..	..	..	..	..	1,51,126	..	92,759	..	..	..	..	..	..	..	92,759	-58,367
North-Western Provinces and Oudh.	2,30,507	..	..	75,858	28,80,562	..	1,44,525	..	32,637	33,64,089	2,68,205	..	..	70,392	22,13,800	..	5,37,115	..	33,689	31,23,201	-2,40,888
Province of Behar	1,27,120	..	..	..	3,925	..	..	..	14,415	1,45,460	1,33,880	..	..	..	3,800	..	..	..	13,380	1,51,060	+5,600
in Bengal.	640	..	..	..	..	..	..	..	4,158	4,798	..	..	..	..	..	..	..	..	2,540	2,540	-2,258
Lower Bengal	..	..	..	..	16,457	..	1,03,931	..	..	1,20,388	..	..	..	..	17,200	..	89,600	..	..	1,06,800	-13,588
Central Provinces	..	..	..	..	5,63,353	78,239	2,95,262	11,784	..	9,48,698	..	..	..	..	5,48,050	60,449	2,63,142	10,099	..	8,81,740	-66,958
Rajputana	..	..	..	..	2,21,615	..	1,97,942	..	..	4,19,557	..	..	..	..	4,01,310	..	1,69,647	..	..	5,70,957	+1,51,400
Central India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	+3
Hyderabad (Deccan)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	+5
Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	+3
Sindh	11,445	..	..	..	..	..	..	..	..	..	14,366	..	..	..	..	..	..	..	..	14,366	+2,921
Total	22,27,130	4,62,375	1,26,715	77,837	39,54,637	2,92,082	7,41,660	11,784	51,250	79,45,470	23,95,595	3,70,738	1,26,939	78,390	34,38,850	2,94,840	10,59,504	10,099	50,115	78,24,570	-1,20,900

APPENDIX VI.

Comparative return of the number of persons arrested, convicted, &c., in connection with offences against the salt law during the years 1898-99 and 1899-1900.

Division.	Year.	Total number of persons arrested.	Released by Department.				Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of convictions on number of persons sent up for trial, less those whose cases are pending and those who absconded before trial.	Absconded before trial.	Remarks.
			Infirm persons, pregnant women, and children.	For making or being in possession of less than one sér of illicit salt.	On proof of ignorance or inadvertence and for want of proof.	Total.							
Cis-Indus and Kálábágh Mines	1898-99	25	...	15	6	21	4	...	4	...	100-00	...	
	1899-1900	49	1	18	4	23	26	2	24	...	92-31	...	
Kohát Mines.	1898-99	54	6	...	20	26	28	10	16	...	61-54	2	
	1899-1900	78	...	1	15	16	62	18	43	1	70-98	...	
Sultánpur Salt Works	1898-99	...	...	...	...	...	...	...	...	...	...	...	
	1899-1900	...	...	...	...	...	...	...	...	...	...	...	
Sámbar Lake	1898-99	24	...	...	...	...	24	...	24	...	100-00	...	
	1899-1900	72	16	...	...	16	56	...	56	...	100-00	...	
Didwána Salt Source	1898-99	...	...	...	...	...	...	...	...	...	...	...	
	1899-1900	2	...	...	...	...	2	...	2	...	100-00	...	
Pachbadra Salt Source	1898-99	66	8	6	8	22	44	...	44	...	100-00	...	
	1899-1900	134	80	...	...	80	54	8	46	...	85-18	...	
Internal Branch	1898-99	1,153	44	567	77	688	465	13	452	...	97-20	...	
	1899-1900	972	38	425	67	530	442	18	421	...	95-90	3	
Total	1898-99	1,322	58	588	111	757	565	23	540	...	95-91	2	
	1899-1900	1,307	135	444	86	665	642	46	592	1	92-79	3	

APPENDIX VII.

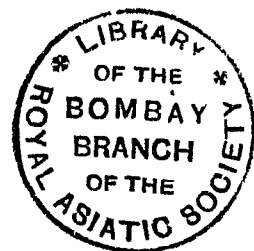
Comparative return of persons imprisoned and fined for offences against the salt law during the years 1898-99 and 1899-1900.

Year.	Persons imprisoned without the option of fine.					Persons fined.						Remarks.	
	Persons imprisoned for one month and under.	Persons imprisoned for more than one month, but less than three months.	Persons imprisoned for three months, but less than six months.	Persons imprisoned for six months and upwards.	Total number imprisoned.	Rs. 10 and lesser sums.	More than Rs. 10, but less than Rs. 50.	Rs. 50, but less than Rs. 100.	Rs. 100 and upwards.	Total number fined.	Aggregate of fines.		Average fine.
1898-99	136	52	41	...	229	255	58	5	7	325	4,983	15.33	
1899-1900	189	73	20	3	284	249	70	2	...	321	2,794	8.70	
Year.	Persons who underwent imprisonment in default of payment of fine.					Persons who actually paid fines.							
	Persons imprisoned for one month and under.	Persons imprisoned for more than one month, but less than three months.	Persons imprisoned for three months, but less than six months.	Persons imprisoned for six months and upwards.	Total number imprisoned.	Rs. 10 and lesser sums.	More than Rs. 10, but less than Rs. 50.	Rs. 50, but less than Rs. 100.	Rs. 100 and upwards.	Total number fined.	Aggregate of fine.	Average fine.	
1898-99	84	4	6	...	94	198	27	4	2	231	Rs. 1,775.	7.68	
1899-1900	52	2	6	1	61	209	50	1	...	260	2,107	8.10	

In 1898-99 14 persons were punished with both fine and imprisonment. | In 1899-1900 22 persons were punished with both fine and imprisonment.

REPORT
ON THE
ADMINISTRATION
OF THE
Northern India Salt Revenue Department
FOR THE OFFICIAL YEAR 1900-1901.

*PUNJAB, NORTH-WESTERN PROVINCES, OUDH, CENTRAL
PROVINCES, RAJPUTANA, CENTRAL INDIA,
BEHAR AND CALCUTTA.*



SIMLA:
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1901.

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REPORT
ON
THE ADMINISTRATION
OF THE
Northern India Salt Revenue Department
FOR THE
OFFICIAL YEAR 1900-1901.

The gross revenue realised during the year, Rs. 2,07,35,592, was the highest realised in any year since the constitution of the Department, except 1892-93, when a total of Rs. 2,12,89,530 was reached. The salt markets appear to have been overstocked in that year in anticipation of a failure of the supply of salt at Sambhar, and the gross revenue in 1893-94 fell to Rs. 1,78,91,384.

Receipts.
Appendix I.

No change was made during the year in the rates of duty on salt or in the prices at which salt manufactured or excavated on behalf of the Government was issued to traders, and the increase in the revenue may be ascribed to the increase of population and to some extent also to the disappearance of scarcity in areas supplied with salt by the Department. The gross revenue of 1899-1900 (Rs. 1,92,86,202) was lower by nearly 12 lakhs of rupees than the gross revenue of 1898-99 and was lower by about 3 lakhs than the gross revenue of 1897-98.

2. The total charges, Rs. 10,08,776, are the lowest on record, the lowest figures previously reached having been Rs. 10,32,258 in 1899-1900 and Rs. 10,25,133 in 1892-93—a year in which only 90,666 maunds of salt were made at Sambhar. The low rate of the contingent charges, Rs. 4,45,850, compared with Rs. 4,25,557 in 1899-1900 and Rs. 4,83,812 in 1898-99, is not altogether a matter for congratulation, as it is due largely to the occurrence in 1899-1900 of another bad season for the manufacture of salt at Sambhar. The reduction in the fixed charges is, however, satisfactory. These charges amounted to Rs. 6,28,387 in 1892-93 and Rs. 6,19,677 in 1896-97. With the abolition of the Indus line they fell to Rs. 5,99,851 in 1898-99 and Rs. 5,84,176 in 1899-1900; and they amounted during the year, owing partly to reductions effected in the establishment and partly to the absence of several officers of the Department on famine duty, to Rs. 5,43,969 only. The percentage of charges on receipts during the year (excluding treaty payments) was 4·86 compared with 5·35 in 1899-1900 and 5·41 in 1898-99.

Charges,
Appendix I.

3. Of the treaty payments, which amounted to Rs. 29,94,251 during the year, Rs. 2,25,350 are, as I have shown in paragraph 1 of the Annual Administration Report for 1898-99, not really a fair debit against the salt revenue; and of the remaining Rs. 27,68,901, Rs. 10,45,508 appear to be fairly chargeable to the Bombay Salt Department on the basis of the quantities of salt issued by the two Departments during the year to the North-Western Provinces, Central Provinces, Central India and Rajputana, (*i.e.*, maunds 43,45,534 issued by the Northern India as compared with

Treaty payments,
Appendix IV.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

maunds 26,36,247 issued by the Bombay Salt Department). The amount properly chargeable to this Department under this head appears therefore to be Rs. 17,23,393; and if this sum be added to the charges of the Department during the year, the percentage of charges on receipts will be 13'18.

Adjustment of the accounts of the Department with the Comptroller, India Treasuries.

4. The accounts of the Department for the year 1899-1900 were adjusted during the year under report in communication with Comptroller, India Treasuries; and the Departmental figures of receipts and charges agree in all respects with the Treasury Accounts.

Strength of establishment.

5. The sanctioned strength of officers and men in the Department at the close of the year comprised, in addition to the Commissioner and Deputy Commissioner, seven Assistant Commissioners, 29 Superintendents, 7 Assistant Superintendents (excluding probationaries), 91 Inspectors, 50 English clerks, 75 vernacular clerks, 197 petty officers and 1,533 peons. The actual strength consisted of seven Assistant Commissioners, 29 Superintendents, six substantive Assistant Superintendents, and one officiating and three probationary Assistant Superintendents, all of whom also were officiating as Assistant Superintendents, 94 Inspectors, 50 English clerks and 81 vernacular clerks, 214 petty officers and 1,624 peons. The appointments in excess of the sanctioned scale are being absorbed as vacancies occur. Under the reorganisation scheme for Officers and Inspectors, which was sanctioned by the Secretary of State in his Despatch No. 73, dated 10th May 1900, two Superintendents and three Assistant Superintendents, out of the total of 41 formerly employed, were brought under reduction, and the number of Inspectors was reduced from 101 to 91. One appointment of Superintendent was absorbed in 1899-1900 and four more in 1900-1901, and of the ten excess appointments of Inspectors, seven were absorbed up to the 31st March 1901, and only three remained to be absorbed to complete the reorganisation.

Proposals for the revision and reduction of the subordinate establishments employed in the Department were submitted during the year under report, and were sanctioned by the Government of India in the letter from the Finance and Commerce Department, No. 5084-Ex., dated 19th October 1900. The number of the vernacular clerks was reduced from 88 to 75, and the pay and grading were revised, the pay of the lowest grade among other changes being raised from Rs. 15 to Rs. 20. The revision will result eventually in a saving of Rs. 660 a year. The sanctioned scale of permanent inferior servants formerly cost Rs. 16,523 a month, while the average monthly cost of the temporary establishment was Rs. 743-12-0. The revised scale of permanent establishment sanctioned by the Government of India will cost Rs. 12,832 a month, and the cost of the temporary establishments will be about Rs. 942-5-4 a month. The establishment of English clerks has not yet been revised.

The saving which will eventually be effected by the proposals will be Rs. 36,458 a year.

Recruitment of the superior executive grades of the Department.

6. By the orders conveyed in the letter of the Government of India in the Finance Department, No. 3432-Ex., dated 10th July 1900, the question of recruitment for the higher executive grades of the Department has been placed upon a satisfactory footing. Under the rules issued in February 1891 and the revised rules issued in April 1899, first appointments to these gradss

were made, as vacancies occurred, in accordance with the result of a competitive examination at which candidates selected and nominated by the Commissioner were allowed to compete, and the Commissioner was permitted at his discretion to promote subordinates of proved merit to the grade of Assistant Superintendent. The proportion of the vacancies in the superior grades, which was to be filled (a) by competition and (b) by the promotion of subordinates, was left undetermined; and it was difficult to forecast with any accuracy the number of vacancies likely to occur in any year. Passed candidates had therefore to wait sometimes for several months before they could be provided with appointments. Under the orders now issued, the superior grades of the Department will in future be recruited at a fixed ratio of 38 per cent. on the sanctioned strength of 44 appointments (excluding the appointment of Commissioner); or, in other words, one appointment will be made to the superior grades in every year and two in every second year. The second appointment, thus made in every second year, will be given to a deserving subordinate if there is any one qualified for promotion; if not, this appointment also will be offered for competition. Successful examination candidates will be appointed probationary Assistant Superintendents on Rs. 100 a month over and above the sanctioned scale until such time as it may be possible to provide them with appointments within the scale, upon the condition that if at any time the number of probationers shows a tendency to increase unduly, the rate of recruitment shall be proportionately restricted.

7. Five officers—Messrs. Nunn, Hollingbery, O'Connor, Hunter and Cash—were lent to the Government of Bombay for famine duty during the year. The other four were employed on this duty for a few months only during the summer and autumn of 1900, but Mr. Nunn was employed for nearly eight months. On his return to duty in March 1901, Mr. E. D. Wilson was sent at the request of the Government of Bombay to take his place. Mr. Bennett was also employed upon famine duty in the Punjab from the 1st April to the 1st September 1900, inclusive.

Deputation of officers
for famine duty.

8. Mr. H. Lyon, the Superintendent of the Mayo Mine, was the first officer deputed to the Thomason Civil Engineering College at Roorkee for instruction in levelling and surveying under the scheme sanctioned by the Government of India in April 1900. His duties were satisfactorily arranged for during his absence; and the only expense entailed upon Government by his deputation was Rs. 240 on account of College fees and Rs. 738 on account of the purchase of books and instruments and Rs. 92-12-9 on account of travelling allowance. Mr. Lyon passed with credit the prescribed course in surveying, levelling and drawing, and his conduct at the College is reported to have been exemplary.

Training of officers at
Roorkee College.

The instruction which selected officers of the Department will in future receive in surveying and levelling will much increase their usefulness as public servants, and may often be of advantage to them in private life; and I am glad to be able to report that the opportunity of going through the course is being eagerly welcomed by the junior officers of the Department.

9. There was an increase of maunds 4,94,617 in the quantity of salt paying the full duty which was sold during

Sales and issues of
salt-paying duty.
Appendix II.

the year compared with the previous year, but the quantity actually issued was less by maunds 69,812. The reasons for the falling off in clearances were the exhaustion of stocks and poor quality of the salt made in the season 1899-1900 at Sambhar and a block of traffic at Pachbadra, the Manager of the Jodhpur-Bikanér Railway being unable to supply wagons in sufficient numbers for the removal of the salt. There was also an increase of maunds 48,799 in the sales of salt (Kohat and Mandi) paying special rates of duty. The sales and issues of salt at these sources vary but little. The increase in sales during the year is due to the causes ascribed in paragraph 1 for the increase in the gross revenue of the Department.

Salt sold and issued to Native States free of duty, free of price and duty, and on payment of half duty.
Appendix III.

10. The quantity of salt sold free of duty to the Jodhpur State during the year amounted to maunds 1,34,092 only compared with maunds 1,59,881 in 1899-1900 and maunds 2,21,784 in 1898-99. The quantity which the State is entitled to purchase free of duty under the agreement of 1879 is maunds 2,25,000, and the serious and continued falling off in the quantity purchased during the past two years is sad evidence of the results produced by the famine in the State. The Bikanér Darbar is entitled to receive a refund of half the full duty paid on salt issued from the sources under the management of the British Government for consumption within the State up to a maximum quantity of maunds 20,000. The quantity booked for consumption within the State during the year was maunds 13,342 only compared with maunds 15,776 in 1899-1900 and maunds 20,222 in 1898-99. The Darbar is permitted by the Salt Agreement of 1878 to manufacture for local consumption a maximum quantity of maunds 30,000 of salt at works of its own within the State, and the half duty salt which the State imports supplements the local supply. The salt works in the State at Lunkaransar are in a prosperous condition, and the full quantity of salt permitted by the Agreement is regularly manufactured. The arrangements made by the Darbar to prevent the export of the locally made salt into the Punjab are, however, efficient; and apparently none of it is allowed to cross the Punjab border.

The issues of salt free of price and duty call for no comment. A running account of the issues is kept with the Darbars, and any balance on account of previous years which may be due is issued on application.

Deputations of officers to inspect salt works and salt tracts in Native States.

11. No officers were deputed in 1900 to visit the Native States in Rajputana. The Political Officers, who were consulted, were unanimous in their opinion that deputations were not advisable owing to the severe distress prevailing in the hot weather of that year. Deputations were made in the spring of the current calendar year, and the results will be referred to in the Administration Report for 1901-02.

RAJPUTANA SALT SOURCES:
(1)
SAMBHAR.
Sales and issues.
Appendix II.

12. The salt in stock at Sambhar at the commencement of the year was of very inferior quality, as the season of 1899-1900 had been unfavourable for manufacture. The sales were, however, brisk in anticipation probably of a failure in the supply, and the stock balance was at one time reduced to maunds 1,00,058. The salt was so inferior that any enhancement of price to check the demand or divert it to other sources was held to be inadvisable, and a policy of masterly inactivity was accordingly adopted. About a month before the salt made during the present season (1900-1901) began to be extracted, the sales fell off for a time; but in March 1901 there was a rush on the new salt, and the total sales

rose to maunds 36,34,189 against maunds 32,01,233 in 1899-1900. The quantity of salt issued was, however, less than the quantity issued in the previous year by maunds 80,772, as the traders were in no hurry to clear the old or the new salt they had purchased at the end of the year until they had had an opportunity of disposing of the stocks of inferior salt which they had previously accumulated.

SAMBHAR:

13. The quantity of Sambhar salt issued to the Punjab fell from maunds 2,54,185 in 1899-1900 to maunds 1,87,200 during the year, the annual average of the quinquennial period ending on the 31st March 1899 having been maunds 2,57,624. The quantity issued to the North-Western Provinces and Oudh, maunds 22,42,863, was somewhat higher than in the preceding year, but was much below the annual average (maunds 28,24,097) of the quinquennial period ending on the 31st March 1899. The partial displacement of Sambhar by Punjab rock salt in the markets of the Punjab and of the North-Western Provinces and Oudh is not a matter of regret, as it is possible that the resources of Sambhar have in the past been overtaxed, and it is undesirable that too large a portion of the country should be dependent for its salt upon a source at which a flood or a drought may in any year cause an almost absolute failure of the supply. The quantity of Sambhar salt issued to the Central Provinces, (maunds 40,000), though inconsiderable, was more than double the quantity issued in 1899-1900 or the annual average of the preceding quinquennial period; and the quantity issued to Central India (maunds 3,58,285), though less than the quantity issued in 1899-1900 (maunds 4,01,310), was much above the annual average (maunds 1,99,927) of the preceding quinquennial period. The quantity issued to Rajputana was nearly the same as in the previous year, but the issues in both years were considerably below the annual average of the preceding five years.

Territorial distribution
of the salt issued.

Appendix VI.

14. The figures in Appendix V show the quantity of salt manufactured from the 1st April 1900 to the 31st March 1901. From April to June 1,900, maunds 4,64,178 of salt were manufactured at Sambhar at a cost of 4'92 pies per maund. Most of the salt manufactured during the season of 1900 1901 was made and extracted after the 1st April 1901, but an account of the character and result of the season's work may conveniently be given in this year's Report. The character of the manufacturing season, which closed in June 1900, has already been described in the annual Report for 1899-1900.

Manufacture of salt and
character of the season.

Appendix V.

The first shower of the monsoon rains fell on the 9th June 1900, but the total rainfall during that month amounted to 33 cents only. In July the rainfall amounted to 4'13, in August to 8'25 and in September to 5'55 inches. The total rainfall, 18'26 inches, considerably exceeded the fall in any of the preceding four years. The lake was fairly well filled, the depth registered outside the kyars at Sambhar having been 2 feet on the 22nd August and outside the kyar at Nawa 2 feet 2 inches on the 23rd and 24th September; and expectations were entertained of a favourable season. The filling of pans in the kyars was commenced before the end of September and was nearly completed by the middle of October, by which time the average density of the brine in most of the 10 kyars at Sambhar and in the kyar at Nawa was 17° to 22° Beaume. 73 cents of rain fell, however, in December, when the salt in the kyars was nearly ready for extraction, and 2'35 cents of rain fell in January and 13 cents

Kyar salt.

SAMBHAR. • in February. This seriously retarded the formation of salt, and it was impossible to begin extraction from the kyars until the end of February. Maunds 7,43,396 of kyar salt were extracted before the close of the year, and maunds 31,50,558 more were extracted before manufacture closed for the season on the 6th June 1901. The yield of kyar salt per acre during the season has been small. The salt manufactured, specially at Nawa, was fair to good in the early part of the season, but as the hot weather advanced, it perceptibly deteriorated. On the whole, however, it is much superior to that made in the two previous seasons.

Pan salt. Contracts were given out for the construction of 3,628 pans for the production of salt upon the lake edge, and an abundant supply of fairly good brine was at the outset available. The rain which fell in December and January was, however, disastrous for the contractors, and three times destroyed salt which had formed in the pans and damaged the pans so much that they had to be reconstructed. The contractors in the Sambhar manufacturing section in particular suffered considerable losses, as these men depend entirely on the lake brine; and later in the season, when the weather was favourable, this brine had become so dense that when taken into the pans it yielded only fine and unsaleable salt. At Nawa and Gudha, where the pan contractors have wells and were consequently able to dilute the strong lake brine with well brine, the manufacturing operations were more successful. Altogether maunds 11,81,684 of fair saleable pan salt were made during the season, maunds 1,71,369 up to the end of the financial year and maunds 10,10,315 between the 31st March 1901 and the close of the season.

Lake salt. No spontaneous lake salt was collected. A small quantity formed in an enclosure in the lake bed near the shore at Gudha, but was too indifferent in quality to be worth extraction; and as the supply of labour and carriage was deficient owing to the famine, the efforts of the manufacturing officers were mainly devoted to the production of kyar and pan salt.

The total quantity of salt made during the season was maunds 43,32,242, of which maunds 9,14,765 were made in February and March 1901 and the balance was made after the close of the financial year.

Cost of manufacture during the year.

15. The expenditure on the extraction and storage of kyar salt during the year amounted to Rs. 13,125, the cost of maintenance and of repairs of the kyars to Rs. 27,358 and the interest on the capital cost of construction of the kyars to Rs. 28,725, making a total of Rs. 69,208. The total quantity of kyar salt extracted during the year was maunds 7,43,396, and the cost of extraction amounted therefore to 5 87 pies a maund. Expenditure on cleansing the kyar pans and on the repair of the kyar embankments was heavy during the year. When the stone pitching of these embankments, which is now in progress, has been completed, the annual expenditure on repairs will be considerably reduced.

The rate paid to contractors for pan salt during the year was 5 11 pies per maund and the expenditure on the storage of the maunds 6,35,547 delivered by the contractors during the year was 3 03 pies per maund. The cost of pan salt amounted therefore to 8 14 pies a maund as compared with 5 87 pies a maund for kyar salt.

Favourable notice of Mr. Lyon, the Assistant Commissioner.

16. Mr. Lyon, though in failing health, spared no effort to increase the outturn of salt during the season, and refrained

from availing himself of leave which had been sanctioned until all manufacturing operations had been finally concluded.

SAMBHAR.

17. A full report on the subject of the water-supply of Sambhar was submitted to the Government of India on the 10th April 1900. I recommended in this Report (1) that, in addition to affirming generally the principle that the lake supply must not be further interrupted or impeded, the Government should take action to free the Rupnagar stream, (which in years of short rainfall is the most important feeder of the lake), from some of its existing obstructions in the Ajmer district and Kishangarh State, and (2) that the Department should in future be consulted before any of the tanks existing on or near the feeders of the lake are strengthened or enlarged. Orders in the sense of proposal (2) have been issued by the Government of India to the Honourable the Agent Governor General in Rajputana, and proposal (1) has been referred to the Agent Governor General for consideration. Arrangements have been made to measure the flow of the feeder streams again during the present monsoon, and with last year's experience, as a guide, I hope it may be possible to secure a record of observations, which will show beyond question where the water which enters the lake actually comes from.

Water-supply of the Sambhar Lake.

18. Mr. Lyon, the Assistant Commissioner of Sambhar, writes: "The kyar salt extracted this year has been very little per acre, though a full quantity of brine was let into the pans. The reason cannot be explained except that for some years past the lake has not filled properly. Pan contractors have noticed that they are unable to get a full crop under the same circumstances as they used to." The question raised by these remarks, *viz.*, whether there has been any real decrease in the productiveness of the lake is of the first importance, and cannot unfortunately be satisfactorily answered. Among the existing officers of the Department, who have the most intimate knowledge of the lake, there is a divergence of opinion; but it may be noted that Rai Bahadur Nanak Chand, who was for years manufacture officer at Sambhar and has now retired, is of opinion that the lake brine undoubtedly produces less salt than it used to in the earlier days of our management. As far back as 1889, Dr. Warth observed that unless the lake "be inexhaustible, the removal of 2 million tons of salt must produce a change in the composition of the soluble residue" of the brine; and suggested that the lake would in time be worked out, as it appeared from analyses made in 1869 and in 1889 that the percentage of chloride of sodium in the soluble residue was decreasing. The analysis of 1869 was, however, admittedly made with somewhat primitive appliances. Unfortunately analyses of the salt and brine have not been made with sufficient regularity to enable us to compare the manufacture results in the earlier years of our management with those recently obtained. For several years the rainfall has been deficient and the seasons have been unfavourable, and the causes of the low outturn and poor quality of the salt produced may be temporary only.

Suggested deterioration of the lake brine discussed.

19. The closing balance of stock at the end of the year, *viz.*, maunds 5,53,742, was unsatisfactorily low, but enough salt has since been made to meet the trade demand for the current year; and if the ensuing season is favourable, we shall tide successfully over our immediate difficulties.

Stocks and results of clearance of heaps.
Appendix V.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

SAMBHAR. Seventy-nine heaps of salt were cleared during the year. The estimated quantity of salt which they contained was maunds 35,11,334 and the actual quantity as ascertained by weighment was found to be maunds 34,27,974. The deficit therefore amounted of 2·37 per cent. The quality of the salt was so inferior that the loss from wastage was unusually large. Of the 79 heaps, 28 contained salt made in the season of 1898-99, and these were cleared with a deficit of 1·20 per cent., but the deficit in the case of the 51 heaps belonging to the year 1899-1900 was as high as 3·31 per cent.

Reduction of establishment.

20. At Sambhar the sanctioned schedule provided for the entertainment, in addition to the permanent staff, of temporary preventive establishment, as required, within a maximum of Rs. 8,925 a year. The average annual expenditure on temporary establishment did not, however, exceed Rs. 3,372 during the past 20 years, and the maximum grant has therefore been reduced to Rs. 4,500. The services of 15 of the 20 gardeners, formerly employed on the permanent establishment to look after the plantations kept up to provide grass and stakes for the lake works, were dispensed with during the year, and the five men retained will in future be temporary servants. The sides of evaporation pans in the kyars are being gradually pitched with stone instead of with stakes and grass, and retaining walls in the lake bed are not constructed to the same extent as in former years. The demand for wood and grass has in consequence considerably decreased.

Financial results of the lease of the Sambhar Lake.

21. A summarised account, (prepared on the same principles as the account in the Report for 1899-1900), of the financial result of the lease of the Sambhar Lake is given below :—

Stock account.

Salt produced (including excesses found in stock)—

	Maunds.
Down to the close of 1899-1900	10,35,46,132
During 1900-1901	14,55,717
Total	10,50,01,849

Salt cleared from account (including sales, free deliveries, wastage and dryage)—

Down to the close of 1899-1900	10,06,38,274
During 1900-1901	38,09,833
Total	10,44,48,107

Balance in stock at the close, of 1900-1901 ... 5,53,742

Revenue account.

Realizations from sales of salt produced—

	Rs.
Down to the close of 1899-1900	2,89,13,097
During 1900-1901	9,31,093
Total	2,98,44,190

Expenditure incurred, including treaty and royalty payments—

Down to the close of 1899-1900	2,59,70,857
During 1900-1901	8,15,659
Total	2,67,86,516

Net credit balance at the close of 1900-1901 ... 30,57,674

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1900-1901.

The credit balance at the close of the year was higher than it was at the close of the previous year by Rs. 1,15,434, but the stock balance of salt was reduced from maunds 29,07,758 to maunds 5,53,742. Taking the value of the stock for the two years at 4 annas a maund the real result of the year's operations was a loss of Rs. 4,73,070.

SAMBHAR.

22. Maunds 1,34,510 of salt were made and stored at the Didwana Source during April 1900 at a cost of 5'07 pies per maund. The payments made to the Deswals or salt-makers for salt delivered at the pan edge varied from 2 pies to 3 pies a maund according to quality, and the cost of storage averaged 2'5 pies a maund. No salt was made during the manufacturing season in 1900-1901, as the quantity of salt in stock at the commencement of the season, *viz.*, maunds 3,44,093, was more than sufficient to meet the trade demand for a year.

(2)
DIDWANA.
Manufacture and
stocks.
Appendix V.

23. The small stimulus, which was given to the trade in Didwana salt by the reduction of the sale price from 1 anna to 9 pies per maund with effect from the 14th December 1898, was of short duration, and the sales from the Source of salt paying duty fell from maunds 2,67,901 in 1899-1900 to maunds 2,16,887 during the year, a decrease of maunds 51,014. For the first four months of the year there was a scarcity of carriage; and when the rains set in, the favourable character of the season tempted carriers to undertake agricultural work. Towards the close of the year the trade revived, and has since been comparatively brisk. The Source is heavily handicapped by its distance from the railway, and the salt produced is consumed within a very limited area in the Punjab and Rajputana. The salt sold and issued free of duty to the Jodhpur Darbar for consumption within the State also fell from maunds 26,382 in 1899-1900 to maunds 15,386 during the year. The issues and sales of salt at this Source do not differ much. Work is light and salt is cleared without difficulty as soon as it is sold.

Sales and issues.
Appendix III.

24. Of the maunds 2,15,929 of duty-paying salt issued, maunds 1,11,161 were sent to the Railway Stations of Makrana and Kuchawan road on the Jodhpur-Bikaner and Rajputana-Malwa Railways for despatch to Bhiwani, Delhi and other markets in the Punjab and North-Western Provinces; and maunds 75,486 were removed by road for the Hissar District of the Punjab, maunds 16,425 for Jaipur, maunds 11,803 for Bikaner and maunds 1,054 for the Kotah State.

Territorial distribu-
tion of the salt issued.
Appendix VI.

25. The preventive establishment employed at Didwana was maintained without alteration from 1879 until the year under report. Thefts of salt at the Source are very rare. No case occurred during the year, and in the 10 years which ended on the 31st March 1900 there were only eight cases, and only one of the eight was of any importance. In these circumstances the subordinate preventive establishment was reduced during the year, and an eventual saving of Rs. 1,200 a year was thereby effected.

Reduction of estab-
lishment.

26. The resources of the Pachbadra Source were heavily taxed during the year, the demand for the salt in the North-Western Provinces having been strong owing to the inferior quality of the salt on sale at Sambhar. The sales of salt paying the full duty in 1899-1900 (maunds 10,02,996) exceeded those of any previous year, except 1893-94, since the lease of the Source in 1879, but the sales in the current year were higher by maunds 1,10,950. The transfer of business

(3)
PACHBADRA.
Sales and issues.
Appendices II and III

PACHBADRA.

from Sambhar to Pachbadra has been productive of inconvenience. The rolling-stock of the Jodhpur-Bikaner State Railway was insufficient to admit of wagons being supplied in sufficient numbers for the removal of the salt; and the Bombay, Baroda and Central India Railway Company refused to lend any of their rolling-stock. The result was a serious block of traffic; the issues fell far short of the sales, and the uncleared balance of through traffic salt at the close of the year amounted to maunds 2,24,410. Traders, on an average, were compelled to wait from $2\frac{1}{2}$ to 3 months for consignments ordered and paid for; and it speaks well for the quality of the salt that the trade demand has continued strong under such conditions.

The salt sold free of duty to the Jodhpur State during the year amounted to maunds 1,14,550 compared with maunds 1,23,400 in 1899-1900; and maunds 11,000 were supplied free of both price and duty to the Jodhpur and Udaipur Darbars. The quantity of salt purchased for removal by road rose from maunds 1,539 in 1899-1900 to maunds 16,718, a few Banjaras having been tempted by the more favourable character of the season to visit the Source. Practically the whole of the salt sold for removal by railway from Pachbadra is through traffic. Maunds 1,700 only were sold during the year for removal by railway in the ordinary way and maunds 1,060 in 1899-1900.

Territorial distribution of the salt issued.
Appendix VI.

27. Of the maunds 11,39,585 of salt issued from the Source, maunds 6,74,600 went to the North-Western Provinces and maunds 2,44,947 to Rajputana, and the rest, with the exception of a small consignment of maunds 213, which was sent to the Punjab, to the Central Provinces and Central India. There was an increase of maunds 1,37,485 in the quantity sent to the North-Western Provinces compared with the previous year, and some falling off in the issues to Rajputana and Central India, the falling off in the case of Rajputana being accounted for partly by the decline in the demand from Jodhpur.

Manufacture and stocks.
Appendix V.

28. The heavy demand for salt from the Source and an unhealthy autumn season, which interfered with the supply of labour and consequently delayed extraction, disorganised to some extent the arrangements made for the purchase of salt from the pit-owners, and Appendix V shows a closing minus balance of 3,76,816 maunds. The deficit is, however, more nominal than real. The salt when purchased is stacked in heaps on the pit banks, and the first payment made to the Kharwals is based on an estimation of the quantity of salt in the heaps, the quantity being designedly underestimated so as to prevent overpayments. When the salt is weighed and cleared, any balance due in accordance with the actual output is paid to the pit-owners. When the salt in the heaps on the pit banks has been estimated and paid for, the quantity paid for is brought on to the Stock Registers. Salt was extracted during the season from 100 of the 269 registered working pits in the Tract. The opening balance of stock at the beginning of the year was maunds 1,50,715, and the estimated produce of 58 pits, amounting to maunds 4,76,811, was brought on to the Stock Register, while the excesses discovered upon clearance of heaps upon pit banks amounted to maunds 2,35,154. The total quantity of registered stock was therefore maunds 8,62,680, while the sales and free deliveries amounted to maunds 12,39,496, leaving a deficit of

maunds 3,76,816 as above stated. There was not, however, any actual deficiency of salt. When the sales exceeded the stocks, salt was issued from the pits as it was extracted in modification of the customary procedure, and the trade demand was in this way satisfactorily met. Salt taken from these pits will be paid for by actual weightment, when the pits have been emptied, and the salt paid for will be then brought on to stock. Under ordinary conditions salt is extracted at Pachbadra early in the cold weather as the sand-storms which prevail in the spring and hot weather damage the salt and reduce its value, but in the year under report the season was so unhealthy that up to December 1900 the work of extraction made very little progress.

PACHBADRA.

The Kharwals were paid for the salt, as usual, at a fixed price of 1 anna a maund.

29 The rainfall during the year amounted to 7.47 inches, 5.06 inches of which fell in August and September. The showers were, however, mostly light, and although they were favourable for agricultural operations, they failed to fill the tanks used for drinking purposes in the Tract or to replenish the brine springs. The average annual rainfall during the three years ending on the 31st March 1901 has only been 6.70 inches and a good fall at the Source is much needed.

Rainfall during the year.

30. No change was made in the strength of the establishment, consisting of 1 Inspector, 8 kotgashts and jemadars and 40 peons, employed in the Luni Salt Tract to guard about 110 miles of the Luni river, its branches and tributaries; but the cost of the establishment, Rs. 6,794, was somewhat less than in the preceding year owing to an Inspector of lower grade having been posted to the tract and to compensation for dearness of food-grains having been paid for a shorter time. In the months of April and May 1900, maunds 4,110.24 of free salt were distributed at the rate of 6 sers per head to the inhabitants of 39 villages, numbering 27,407 persons in the Sanchor Pergannah of the Jodhpur State. Compared with 1899, the number of persons who received free salt was less by 11,105, and the quantity of salt issued was less by maunds 1,665.12.

The Luni Tract.

31. At Pachbadra, when the Source was first leased, the east of the tract produced the salt most suitable for the Banjara trade, and was therefore the more important section. The guard posts established were in consequence more numerous in the east than in the west. The Banjara trade is, however, now unimportant; the springs are failing and the pits in the east of the tract are consequently less productive, and the greater part of the salt supplied to the through traffic traders is produced in the pits to the west. Fresh sites for guard posts have therefore been selected, and by locating the posts judiciously at approximately regular intervals round the tract, their number has been reduced from 20 to 14. This enabled a corresponding reduction to be made in the strength of the subordinate preventive establishment, and a saving of Rs. 2,424 a year was thereby effected.

Reduction of establishment.

32. Maunds 4,066 of salt were sold at Falodi by the officials of the Jodhpur Darbar, and the price realised, viz., Rs. 381, was credited to this Department.

(4)
FALODI.Sales of salt.
Appendix III.

33. It is stipulated in Article XI of the Salt Agreement with the Jodhpur State that in the event of the total realizations from the sale of salt at Didwana, Pachbadra and Falodi

Financial result of the
lease of the Minor
Sources in Jodhpur.

exceeding in any year the charges properly debitable against these Sources, one-half of the excess shall be paid to the Darbar. The figures below, which show the financial result during the past year of the administration of the three Sources named, are therefore placed on record :—

Receipts.

	Rs.
By sale of 2,32,273 maunds of salt at Didwana ...	10,888
„ „ „ 12,28,496 „ „ „ „ Pachbadra ...	95,982
„ „ „ 4,066 „ „ „ „ Falodi ...	381
Total ... 14,64,835	Total ... 1,07,251

Charges.

To fixed and contingent charges, { Didwana ...	36,723
excluding treaty payments. { Pachbadra ...	1,29,227
{ Falodi ...	...
Liabilities under Article VI of the Agreement ...	3,76,000
„ „ „ X „ „ „	1,25,000
Total ...	6,66,950
Net debit balance ...	5,59,699

Sale price of salt at
the Rajputana Sources.
Appendix VII.

34. The statement forming Appendix VII shows what the sale price of salt at the Rajputana Sources should be, under the system prescribed in the Resolution of the Department of Finance and Commerce, No. 326, dated 17th January 1882. The figures for the 19 years from the 1st April 1882 to the 31st March 1901 show that maunds 9,20,75,619 have been produced at an average cost of 3 annas and 2 pies a maund, (a fixed sum of Rs. 5,00,000 a year instead of the actual outlay having since 1889-90 been charged on account of treaty payments); and that maunds 9,15,50,467 of salt have been sold at an average price of 3 annas 7 pies a maund. The profit up to date is therefore 5 pies a maund. The results of the production and sales for the year are, however, again unsatisfactory. The average cost per maund of the 21,10,569 maunds of salt produced during the year was 0-5-4 and the average price realized was 0-3-4. The loss per maund was therefore 0-2-0 a maund compared with a loss of 5 pies a maund in 1899-1900.

**THE PUNJAB SALT
SOURCES:**

(1)

**CIS-INDUS AND
KALABAGH MINES.**

Sales and issues.

Appendix II.

35. There was no great expansion in the trade in Punjab rock salt during the year, the sales from the four depôts at Khewrah, Warcha, Kalabagh and Nurpur having amounted to maunds 24,05,520 compared with maunds 23,91,239 in 1899-1900, an increase of maunds 14,281 only. The sales of salt from the Mayo Mine increased by maunds 53,719, but there was some falling off at Warcha and a large falling off at Kalabagh. The issues, as usual, kept pace with the sales, and at the close of the year were less than the sales by maunds 4,102 only. It is a matter for regret that this salt has not made more way in the North-Western Provinces. The quality of the salt is good, the supply is constant and practically inexhaustible, and the arrangements made by the Department for the despatch of the Mayo Mine salt by railway from the Warthganj Depôt are, as the late Mr. Reader, the Officiating Inspector of Mines, observed, very nearly perfect. The Warcha and Kalabagh Depôts are less favourably situated, and 50.44 per cent. of the total quantity of salt sold during the year came from the Mayo Mine at Khewrah.

Territorial distribu-
tion of salt issued.
Appendix VI.

36. The distribution of the salt issued is shown in Appendix VI. The bulk of it is consumed in the Punjab, but maunds 3,07,925 were sent during the year to the North-Western Provinces and Oudh and maunds 1,32,328 to Behar. The

quantity issued to Oudh was larger by maunds 25,552 $\frac{1}{2}$ than in the previous year and the quantity issued to the North-Western Provinces was larger by maunds 14,167 $\frac{1}{2}$. In Oudh the salt appears to find more favour than in the North-Western Provinces, where the consumption is almost entirely confined to the eastern districts of Jaunpur, Azamgarh and Behares. In March 1901, I met Mr. Jacob, the Traffic Manager of the North-Western Railway, at Lahore, and discussed with him the advisability of reducing freight rates so as to enable Punjab rock salt to compete on more favourable terms with Rajputana salt in the Punjab and North-Western Provinces districts lying along the railway between Ambala and Delhi. A reduction of rates has since been sanctioned, and it remains to be seen what effect (if any) the reduction will produce. Custom no doubt influences largely the consumption of the different kinds of salt, but cheapness will generally, in my opinion, prevail in the end unless trade interests are adverse.

The issues of rock salt to the Punjab, Behar, Sindh and Baluchistan, all show a small decrease compared with the previous year.

37. The quantity of salt excavated in the division, maunds 23,51,642, was less by maunds 2,57,991 than in the preceding year, and the quantity of salt in stock at the close of the year, maunds 4,60,247, was also less by maunds 53,878. The stocks were, however, ample, and as plenty of labour is available, no difficulty is experienced in increasing the outturn of the mines at any time to any extent which may be required. The miners of the Mayo Mine were paid, as usual, by measurement of the salt excavated, and no change was made in the rate of payment, *viz.*, 10 $\frac{1}{2}$ pies a cubic foot. At Warcha and Nurpur also the rates paid for excavation, *viz.*, Rs. 3-12 per 100 maunds, were the same as in the preceding year, but at Kalabagh the rate of Rs. 4 per 100 maunds, which is paid for salt excavated and delivered at the depôt on the bank of the Indus, was raised to Rs. 4-2-0 with effect from the 1st April 1900. The necessity for the enhancement was explained in last year's Report. The outturn of salt at the Mayo Mine averaged 135 maunds for each 100 cubic feet excavated as compared with 135-7 maunds in 1899-1900. Traders are becoming yearly more particular in regard to the quality of the salt supplied, and the care with which all visible impurities are now separated tends to reduce the outturn.

38. The following work was done in the Mayo Mine during the year: 1,572,804 cubic feet of salt and marl were excavated and 533-6 feet of tunnelling was done. The tunnel in working block No. 10 Pharwala, which was referred to in last year's Report, was driven another 13 feet and was then closed, a sufficient surface of salt in the Pharwala seam having been exposed. The exploration tunnels in working blocks No. 12 and No. 22 Pharwala were advanced by 101 feet and 70 feet respectively. The working face of the former tunnel was in marl, when the year closed, and of the latter in red salt, and in both cases some salt has been passed through. A little water, that could not be sucked up, remained in workings Nos. 9 and 16 Bagy and 9 Pharwala, when the pumping referred to in the Report for 1899-1900 ceased, but the quantity has not increased. The old leakage in No. 20 Bagy, north face, has ceased altogether, but some percolation into No. 20 from No. 21 still occurs. It is, however, small and the miners employed in the working remove the brine as fast as it collects. A new leakage occurred towards the close of

Excavation of salt
and stocks.
Appendix V.

Work done in the
Mayo Mine.

CIS-INDUS MINES. the year in No. 21 Bagy, north face, but so far has not caused any hindrance to work. New drains were laid inside the mine during the year—(a) in block No. 8 Pharwala, 89' × 6" × 6", and (b) in the old tram tunnel from working block No. 4 to the mine mouth, 676' × 18" × 15". This latter completes the system of main drains along the old tram tunnel from the mouth of the mine to block No. 14, and from block No. 9 in the old tram tunnel to block No. 22 in the new tram. On the surface of the mine hill new drains were made to a length of 1,011 feet, and holes aggregating 50,000 cubic feet were filled in. Five worked-out portions of working blocks 13, 15, 16, 17 and 18 were filled with waste salt to support the roof and pillars. All tunnels, shafts and road-ways in the mine were kept in safe condition, and were properly fenced, wherever necessary, during the year.

The Mine and Warthganj Dépôt tramways and rolling-stock were maintained in good working order during the year, and necessary additions were made to the rolling-stock. Rails were laid from block No. 18 to No. 22 Sujuwal in the old tram tunnel, a distance of 280 feet, to take the tramway closer to workings in progress.

New hospital and workshop and quarters for the Assistant Surgeon.

39. The Assistant Surgeon, whose appointment was sanctioned by the Government of India in the letter from the Finance Department, No. 640-S. R., dated 7th February 1900, relieved the Hospital Assistant and assumed charge of his duties on the 10th October 1900. The building in which the dispensary was located has been extensively altered so as to convert it into a hospital for in-patients at a cost of Rs. 2,447-0-4; and the workshop, which was inconveniently near the hospital, has been removed and a new one constructed at a cost of Rs. 2,102-8-6. A house for the Assistant Surgeon was also constructed near the hospital at a cost of Rs. 3,261-11-0.

Warcha Mine.

40. Little tunnelling was found necessary in the Warcha mine during the year, the total length driven having been only 84'2 feet. A tunnel was commenced in working block No. 2 for the purpose of connecting the workings in the new mine with the entrance tunnel completed during 1899-1900 by a more direct road than exists at present. This tunnel will further shorten the lead from the workings to the new store-yard at the mine mouth, and will pass through a sounder part of the hill than the road now in use does. All the waste salt was utilized to shore up parts of the old mine adjacent to the new mine. A masonry frontage to the new mine entrance was built during the year at a cost of Rs. 594-12-9.

Accidents.

41. Three serious accidents occurred in the Mayo Mine during the year, two of which terminated fatally.

A trammer, who was pushing a pair of coupled and loaded trucks in the 1,000 drift tram, stepped to one side after starting the trucks, but unfortunately to the wrong side where there was not sufficient standing room, and the trucks in passing squeezed him against the side of the tunnel. His skin was scratched slightly on the left side of the pelvis bone and the Hospital Assistant, who examined him very soon after the accident, reported that the injury was slight. The man remained in hospital four days, and by that time it had become apparent that he was hurt internally. He was taken home at his own request, and died eleven days after the

accident. The Inspector of Mines in India enquired into the matter on the spot and reported on it as follows:—

CIS-INDUS MINE

"I consider that the deceased was solely to blame as having through his own stupidity brought about his being hurt."

For the second fatal accident the mine officials were more to blame, as the operation in the course of which the accident occurred was attended with some risk and ought to have been superintended personally by some responsible official. The danger unfortunately, however, was not realised. Some salt in the roof of an open working was likely to fall, and measures were accordingly taken to blast it down. A tripod was set up, and an experienced miner mounting the tripod proceeded to drill a hole for a blast in the solid salt at a little distance from the partially detached mass. As he commenced boring, he saw that this salt was separating; and he accordingly dropped his jumper and began to descend from the tripod. While he was descending, the salt fell on one of the legs of the tripod and broke it; the tripod collapsed, and the miner was thrown on his back on some loose pieces of salt lying on the floor of a working about 6 feet lower than that on which the tripod had been placed. The Assistant Surgeon was on the spot very soon after the accident, and the injured man was removed to the hospital where it was found that he had sustained severe external and internal injuries. He died on the fourth day after the accident. The mining rules, as revised during the year in connection with the preparation of a Departmental Manual, provide that no dangerous work shall be undertaken in the mine except in the presence of the Superintendent or his Assistant.

In the third case a block of salt fell on a miner's left hand, causing a compound fracture of a finger.

No accidents occurred at the Warcha Mine or Kalabagh quarries.

42. The preventive and other subordinate establishments in the division were carefully revised and reorganised during the year by Mr. Bolster, the Assistant Commissioner, who has served for more than 25 years in the division; and by the adoption of measures for burying and otherwise securing small outlying exposures of salt throughout the Range instead of keeping peons posted to watch them, a large reduction was effected in the strength and cost of the preventive establishment. A large portion of the sanctioned Sultanpur establishment, costing Rs. 6,060 a year, was employed upon deputation on preventive duty in this division; and the whole of this establishment, and a portion of the sanctioned establishment of the division, consisting of 5 petty officers and 125 peons, was brought under reduction during the year. Provision was at the same time made for the appointment (a) of sweepers as temporary servants for conservancy work in the Mayo and Warcha Mines and at the depôts, (b) of an experienced miner as a mine overseer on the temporary establishment to assist in mine inspections, and (c) of temporary chowkidars instead of peons on the pensionable establishment to hold charge of the departmental rest-houses in the Range, to supervise work in the workshops of the Mayo Mine, to watch the pipes and reservoir by which Khewrah is supplied with water, and to supervise sanitary arrangements in the Khewrah village. The miner lumbar-dars' allowances were also transferred from the permanent to

Revision and reduction
of the preventive and
other subordinate es-
tablishments.

cis-Indus MINES. the temporary establishment charges. These men are appointed by selection and hold office only during such time as they may give satisfaction in the discharge of their duties, and their allowances were wrongly charged to the permanent establishment. The net annual saving effected by the reorganisation of the establishment amounted to Rs. 15,576 a year.

Kohat Salt, *cis-Indus*. 43. No Kohat salt was seized *cis-Indus* this year; and, from enquiries made, it does not appear that any was imported except in very small quantities. There is, however, some reason to believe that a little is consumed in villages near the river, north of Mari. The deliveries during the year of salt from the *cis-Indus* Mines and Kalabagh for places along the Indus, from Makhad in the Rawalpindi District to Mithankot in the Dera Ghazi Khan District, fell short of those of 1899-1900 by 18,339 maunds, but the greater part of the decrease is probably due to Kohat salt having forced *cis-Indus* salt back from the *trans-Indus* country, which it had temporarily occupied. The necessity for maintaining the existing restrictions on the possession and transport of Kohat salt in the *cis-Indus* country still remains.

(2)
KOHAT MINES.
Sales and Issues.
Appendix II.

44. Maunds 4,37,378 of Kohat salt were sold during the year compared with maunds 3,73,269 in 1899-1900 and maunds 4,62,375 in 1898-1899. The trade in this salt was affected by the prohibition of the importation of Kohat salt into Kabul, which is now enforced, and by the Mahsud blockade. The result may therefore be considered satisfactory. The sales in the current year up to date have, however, again fallen off; and at present it appears that the prohibition of this salt in Kabul and the enhancement of the duty are likely to have a lasting effect upon the demand for the salt across the border. All the salt sold, except maunds 875, with maunds 3,255 sold in 1899-1900, was cleared and issued to traders.

Distribution of salt
issued.
Appendix VI.

45. The departmental registration at the depôts of the intended destination of salt sold and issued shows that maunds 3,21,119 were declared for British territory *trans-Indus* and maunds 1,18,639 for export across the border. Maunds 95,920 were declared for Swat, being in excess of the quantity declared in the previous year by maunds 25,660.

Present state of affairs.

46. No change has yet been made in the system under which salt is issued, and traders are still allowed access to the quarries and make their bargains with the miners for salt on the spot. The objections to the system are that honest traders are needlessly delayed and that dishonest traders have opportunities for removing, in collusion with the miners, more salt than they have paid duty for. A new depôt has been constructed at Malgin and another is under construction at Bahadur Khel near the quarries, but the miners will not agree to stack salt in the depôts for sale. The question has been complicated by the attitude assumed by the grant-holders in regard to the performance of services which they are bound to render by the terms of their grants, and a full report on the subject has been submitted for the orders of the Government of India.

Reduction of establishment.

47. In paragraph 9 of my letter No. 2432, dated 7th August 1899, I informed the Government of India that when responsible officers were placed in charge of the Kohat salt depôts and the system of compulsory payment of salt revenue into treasuries was introduced, it would be possible to effect

a saving in the cost of establishment, of approximately Rs. 3,000 a year, by abolishing the pass collectors and reducing the number of peons employed on treasure and escort duty. The saving actually effected amounts to Rs. 6,180 per annum. The charges of the division are still very high, the percentage of charges on receipts during the year having been 12.74 without including in the charges the inam grants, and the possibility of reducing further the cost of the preventive establishment is at present under consideration.

48. Particulars relating to the sales of salt from the two quarries of Guma and Drang, and to its distribution over areas of consumption, are given in Appendix VIII. The sales for the year show a falling off of maunds 15,665 compared with the previous year, the quantity declared for British territory having been less by maunds 13,932, and the quantity declared for Mandi and other States having been less by maunds 1,733 than in 1899-1900.

49. The trade in Mandi salt has been very steady for some years, and the sudden falling off in the sales seems to have been due, to some extent at any rate, to bad administration. The quarries are under the management of the State officials; and at Guma in particular, which supplies most of the salt intended for British territory, the stock of salt during the year was constantly allowed to run short. The sales at Guma were less than those of the previous year by maunds 39,625, while the sales at Drang, which is at a greater distance from Kangra and Kulu, were higher than those of 1899-1900 by maunds 23,960.

Any area of consumption lost by Mandi salt is not likely to be recovered. The Government of India have decided that no case has at present been made out for a revision in favour of the Raja of the existing arrangement for division of the $7\frac{1}{2}$ annas a maund realized as duty, and the decision was communicated to the Government of the Punjab in the letter from the Foreign Department, No. 292-I.A., dated 21st January 1901. A loss of revenue to the Raja in the future caused by mismanagement of the quarries will not constitute any reasonable grievance.

50. The trade in Sultanpur salt further declined during the year, and the quantity of salt excised amounted to maunds 64,552 only, compared with maunds 77,827 in 1899-1900. The works had a great opportunity, as the indifferent character of the salt on sale at Sambhar ought to have stimulated the demand for salt from Sultanpur, but they are evidently doomed. The continued decline in the trade is attributed to the fact that the Cawnpur salt merchants no longer finance the manufacturers and push the sale of the salt.

Of the maunds 64,543 of salt issued, maunds 13,403 were consumed locally in the Delhi, Gurgaon and Rohtak districts of the Punjab, and maunds 51,140 were exported to the North-Western Provinces. There was a small increase compared with 1899-1900 in the quantity of the salt consumed locally. With the slackening of the demand in the North-Western Provinces, the manufacturers have evidently been driven to take what they can get locally for their produce. In 1893-99 the quantity of Sultanpur salt consumed in the Punjab was maunds 1,979 only.

51. Thirty-six factories were licensed during the year against 35 in 1899-1900, an additional factory having been

KOHAT MINES.

(3)

MANDI MINES.

Sales and distribution of the salt issued.

Appendix VIII.

Remarks on the falling off in the sales during the year.

(4)

SULTANPUR SALT WORKS.

Quantity of salt excised and its distribution.

Appendices II and VI.

Manufacture. Appendix VI.

SULTANPUR SALT WORKS. licensed in Sultanpur; but the quantity of salt manufactured, maunds 54,206 was less by maunds 35,365 than the quantity made in the previous year. The season was unfavourable for manufacture. In the winter months damp and wet weather interfered with evaporation, and in the hot weather numerous dust-storms affected injuriously the quality of the salt. Fair prices were realized for the salt sold, maunds 3,115 having been disposed of at rates from 1 to under 3 annas, maunds 40,689 from 3 annas to under 4 annas, maunds 20,278 from 4 annas to under 5 annas, and maunds 470 from 5 annas to 6 annas a maund.

Reduction of establishment.

52. For some time past the establishment maintained at these works has been below the sanctioned strength, and the supernumerary petty officers and men have been employed on deputation in the *cis*-Indus Mines and Internal Branch Divisions. This surplus establishment was reduced in connection with the general reorganization of the subordinate establishment of the Department during the year under report, and a saving amounting to Rs. 10,848 a year has thereby been effected. The establishment now employed at the works, comprising 1 Superintendent, 2 Inspectors, 1 vernacular clerk, 6 jemadars and 46 peons, is ample for all requirements.

THROUGH TRAFFIC.
Appendix IX.

53. Appendix IX shows clearly the quantities of salt sold under the through traffic system from the Warthganj Depôt at Khewrah and from Sambhar and Pachbadra, and the proportion borne by the through traffic sales at each Source to the total volume of rail-borne trade. At Khewrah there is very little ordinary rail-borne trade. The so-called miscellaneous charge of 6 pies a maund is levied upon ordinary and through traffic consignments alike; the salt excavated from the mine is comparatively uniform in quality, and great care is taken to prevent any favouritism in the composition of consignments. The traders have therefore nothing to gain by taking out ordinary trade consignments. The proportion of through traffic to ordinary rail-borne sales at this Source was 94·36 per cent. during the year compared with 92·59 per cent. in 1899-1900.

At Pachbadra also the through traffic charge of 3 pies a maund is insufficient to meet the cost of conveying salt from the pits to the Railway Station and the cost of bagging and loading it, and practically all the salt despatched by railway is in consequence through traffic.

At Sambhar, where the local salt traders are numerous and wealthy and the salt of different heaps is of varying quality, ordinary rail-borne trade still flourishes; and the proportion borne by the through traffic sales to the total volume of the trade was, in 1900-1901, 40·38 per cent. only, compared with 30·66 per cent. in 1899-1900, 35·32 per cent. in 1898-99 and 44·06 per cent. in 1897-98.

Of the revenue amounting to Rs. 1,23,46,864, which was realised on salt sold under the through traffic system, Rs. 1,17,93,869 were paid into 78 treasuries and sub-treasuries in the North-Western Provinces and Oudh, Punjab and Sindh, the Central Provinces, Rajputana, Central India and Behar; Rs. 1,19,883 were paid into 18 Post Offices, 10 of which were in the North-Western Provinces, 2 in the Punjab, 4 in Rajputana and 1 each in Central India and the Central Provinces; and Rs. 4,33,112 were realised at stations on the Indian Midland Railway.

54. Appendix X shows the number of traders in each of the provinces, supplied with salt by the Department, who dealt direct with the Department during the year, and the number of marts they represented. There was a satisfactory increase during the year in the number of traders purchasing salt direct from Sambhar and Pachbadra and a small decrease in the number dealing direct with the Warthganj Depôt at Khewrah. Altogether 3,473 traders representing 434 markets dealt direct with the Department compared with 2,970 traders and 402 markets in 1899-1900. The total number of traders and markets is doubtless swelled to some extent by the inclusion of the same traders in the statement more than once, if they have purchased salt from more than one source, but the trade, especially in the Punjab, is in a healthy and satisfactory state.

THROUGH TRAFFIC.

Number of traders dealing direct with the Department.

Appendix X.

55. In the accounts, given in former reports, of the cost of despatching through traffic salt the miscellaneous charge of 6 pies a maund, levied on all salt sold from the Warthganj Depôt at Khewrah, has hitherto been included as a through traffic receipt. As pointed out in last year's report, also, the cost of the fixed establishment employed exclusively upon through traffic work at Sambhar, Khewrah and Pachbadra is a fair charge against the through traffic receipts, and the omission of this charge in former years vitiates the correctness of the accounts submitted. According to these accounts the receipts exceeded the charges by Rs. 77,578 during the five years which ended on the 31st March 1899, the average annual excess amounting to Rs. 15,516. As shown in the Report for 1899-1900, however, the inclusion in the through traffic charges of that year of Rs. 19,000 on account of the estimated cost of the establishment employed exclusively upon through traffic changed a profit on the through traffic account of Rs. 17,377 into a loss of Rs. 1,623. It is very difficult to decide with accuracy what portion of the establishment at each Source is employed exclusively on account of through traffic and could be dispensed with if the system did not exist, but my estimate last year of Rs. 19,000 as the cost of such establishment may have been too high. In the current year therefore I have taken the amount (subject to correction when the question has been further worked out) at Rs. 15,000, *viz.*, Rs. 5,000 for Khewrah, Rs. 7,000 for Sambhar and Rs. 3,000 for Pachbadra. The Khewrah receipts also have been calculated at 6 pies a maund upon the quantity of through traffic salt only, sold from the Warthganj Depôt. An account of receipts and charges, prepared on these principles, is given below:—

Through traffic receipts and charges.

	Receipts.	Charges.		
	Rs.	Fixed. Rs.	Contingent. Rs.	Total. Rs.
Cis-Indus Mines	... 66,935	5,000	41,551	46,551
Sambhar	... 22,545	7,000	11,268	18,268
Pachbadra	... 17,118	3,000	29,732	32,732
Total	... 1,06,598	15,000	82,551	97,551

The net result is a profit for the year of Rs. 9,047.

56. The receipts from duty on saltpetre salt excised during the year in the Internal Branch, *viz.*, Rs. 127,086, do not differ materially from the receipts in the two preceding years; but the receipts from license fees, Rs. 56,874, which include Rs. 8,737 on account of the excise of sitta (impure saltpetre salt), were less than the receipts under the same head in 1899-1900 by Rs. 8,951. The charges of the Branch were less than in the preceding year by Rs. 11,884

INTERNAL BRANCH.

Receipts and charges.
Appendix I.

INTERNAL BRANCH.

and the net revenue, Rs. 26,270, was consequently larger by Rs. 4,902.

Licenses for the manufacture of saline substances.
Appendix XI.

57. There was a decrease during the year in all provinces in the number of licenses issued for the manufacture of crude saltpetre and for saltpetre refineries, which is ascribed to the unusually heavy and prolonged character of the winter rains and in Behar also to the prevalence of plague. In the North-Western Provinces and Oudh there was a small increase in the number of Khari and Sajji and a decrease in the number of Rassi licenses. In Behar there was a decrease in Khari as well as in crude saltpetre licenses.

Work done in saltpetre refineries.
Appendix XII.

58. The number of saltpetre refineries, which actually worked during the year, *viz.*, 462, was short by 46 of the number which worked in 1899-1900, and the quantity of refined saltpetre produced, maunds 4,79,651, was also less than the quantity produced in the previous year by maunds 74,844. The decrease in the number of refineries occurred in the North-Western Provinces and Behar, as in the Punjab there was a small increase of two. The decrease is ascribed partly to the continued depression in the industry and partly to the shortness of the supply of crude saltpetre, as crude factories were, generally speaking, unable to work until the end of February. The percentage of refined saltpetre produced on the crude saltpetre refined, *viz.*, 55.67, was slightly higher than the percentage of 1899-1900, but was below that of 1898-99.

In Calcutta the quantity of refined saltpetre produced increased from maunds 49,534 in 1899-1900 to maunds 61,924 during the year, but the number of licenses issued fell from 13 to 12. The supervision of these refineries was transferred to the Bengal Salt Department with effect from the 1st July 1901.

Salt educed and excised.
Appendix XII.

59. The quantity of salt educed during the year, maunds 52,600, was less than in the previous year by maunds 15,761 and was less than the average of the three preceding years by maunds 26,685. The quantity of salt excised, however, was practically the same as in 1899-1900.

Maunds 1,35,620 of sitta were produced compared with maunds 85,614 in 1899-1900, the annual average of the three years ending on the 31st March 1900 having been maunds 71,901. The quantity of sitta excised, maunds 17,474, was less by maunds 5,897 than the quantity excised in the previous year, but exceeded the average quantity annually excised in the three years ending on the 31st March 1900 by maunds 3,192. About 12,893 maunds of beef are reported to have been cured with sitta during the year for export to Burma. The fee levied on the excise of sitta has been raised to Re. 1 a maund with effect from the 1st July 1901, as a fee of 8 annas appeared to be insufficient in view of the large proportion of chloride of sodium, which samples of sitta, excised from refineries, were found on analysis to contain, and of the extent to which the quantity of sitta excised has increased in recent years. The existence of large quantities of sitta in the salt markets is a temptation to crude saltpetre workers to unlawfully produce for sale a similar article on their factories. Sitta is an elastic term, and dirty but edible salt may be offered for sale as sitta without much fear of detection.

Import and export trade of Calcutta in saltpetre
Appendix XIII.

60. Both the imports of saltpetre into Calcutta during the year from the Punjab, North-Western Provinces and Behar and the exports from it were much below the figures of

the two preceding years. The industry is at present in a depressed condition. **INTERNAL BRANCH.**

61. In the Internal Branch a reduction of establishment, which will result in an eventual saving of Rs. 7,532 a year, was effected during the year (a) by abolishing the patrol parties employed under petty officers in the supervision of saltpetre works, and (b) by substituting temporary for permanent men to watch sulphate of soda factories and to accompany Assistant Commissioners on their cold weather tours. In August 1890 Mr. Carey informed the Government of India that he proposed to dispense with patrol parties under petty officers; and the intention then announced was finally carried into effect last year. These parties did very little good, and the men composing them were exposed to great temptation. Sulphate of soda works are only active for a few months in each year, and it was therefore unnecessary to maintain the permanent establishment throughout the year at a strength sufficient to provide the guards required for them. Sanction has been accorded by the Government of India to the entertainment of the necessary temporary establishment for a period not exceeding five months in each year; and, as the works are generally not active for more than two or three months, the above period may be regarded as the maximum for which the establishment is likely to be entertained. Similarly, Assistant Commissioners are on tour in tents for a limited period in each year, and the men they require for camp work will in future be employed as temporary servants for a period not exceeding six months in each year. The subordinate establishment hitherto employed in connection with the supervision of the Calcutta refineries was also included in the reduction.

Reduction of establishment.

62. The special report, called for by the Government of India in their Review of the Annual Report for 1899-1900 upon the working of the Internal Branch, was submitted on the 22nd June 1901. As stated in that report, the working of the Branch has been considerably improved during the year. Mr. Buckley was transferred from Pachbadra to the Upper Division in 1900, and in the course of his cold weather tour he did much to stimulate the zeal and increase the practical knowledge of his subordinates; and Mr. McGowan, who was in charge of the Lower Division during the absence of Mr. Robyns on leave in the hot weather of 1900, and who succeeded to the Division upon Mr. Robyns' death, has also applied himself with zeal and energy to the discharge of his duties.

Special report submitted
On the Internal
Branch.

63. The fluctuations between the prices of salt which obtained during the month of March 1901 and those which obtained in the corresponding month of the preceding year do not call for special explanation. The wholesale price of salt appears to have been somewhat higher in Behar and lower in the North-Western Provinces and Oudh than in the preceding year, but the retail prices show very little variation.

Prices of salt.
Appendix XIV.

64. The North-West Soap Company at Meerut received a refund of duty amounting to Rs. 2,047 on salt used in the manufacture of soap during the year compared with Rs. 1,578 refunded in 1899-1900. The quantity of soap made during the year, maunds 10,971, was larger by maunds 2,018 than the quantity made in the previous year, and the quantity of salt used, *viz.*, maunds 810-9, was in consequence larger by maunds 115-21½, but the quantity of salt used for each maund of soap manufactured was 2 seers 15'26 chittaks only

Salt issued free of duty
for use in manufac-
ture.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

INTERNAL BRANCH: compared with 3 seers 1'65 chittak in 1899-1900. The Company, as usual, complied fully with the conditions upon which the concession was granted, and no irregularities of any kind were discovered.

Messrs. Schröder, Smidt & Co. used no salt in their hide curing business during the year, and the concession allowed them was therefore inoperative.

The Delhi Oil & Soap Company, Limited, have also received a concession of the right to use salt free of duty for the manufacture of soap, but the agreement binding the Company to observe the rules, which have been framed to safeguard the working of the concession, has not yet been executed.

In future, under the orders of the Government of India, all firms (including the Delhi Company), receiving a concession of the right to use salt free of duty for industrial purposes, will be required to pay a fixed charge of Rs. 300 a year to cover the cost and trouble of the requisite inspections and other departmental expenses involved.

Import of salt from Thibet and export of salt from the North-Western Provinces to Nepal and other places.

65. Maunds 30,730 of Thibetan salt were imported into Almora, Garhwal and Dehra Dun during the year, and maunds 88,797 of salt paying duty were exported to Nepal and other places from the districts of the North-Western Provinces. The Punjab External Trade Report shows that maunds 2,059 of salt from Thibet passed the trade registration posts at Sultanpur and Wangtu during the year, but salt consumed in Lahul, Spiti, the Upper Kulu Valley and the upper part of the Rampur Bashahir State escapes registration.

Bengal imports and exports of salt.

66. The statistical information hitherto given as to the quantity of salt imported into Bengal from other provinces, and exported from Bengal to other provinces, which was included in former reports, has this year been omitted. The information, so far as this Department is concerned, has no special value; and a full account of the manner in which the salt issued by this Department is distributed over the different provinces supplied is contained in Appendix VI.

Consumption of salt per head in provinces to which salt is supplied by the Department, Appendix XV.

67. Appendix XV contains statistics of the consumption of salt in the provinces with which the department is connected, omitting Baluchistan, as the information available in regard to that province is defective. The figures of population are those of this year's Census. As directed by the Government of India, the average consumption per head has been calculated on the aggregate figures of the past three years, and has also been worked out on the figures of the year for purpose of comparison. The result is shewn below:—

Province.	Average consumption per head according to three years' figures.. lbs.	Average consumption per head according to one year's figures.. lbs.
The Punjab, <i>cis</i> -Indus and Kashmir ...	7'24	7'28
The Punjab, <i>trans</i> -Indus ...	5'02	7'01
North-Western Provinces and Oudh ...	7'22	7'34
Province of Behar in Bengal ...	8'59	8'01
Central Provinces and Berar ...	11'59	11'85
Rajputana ...	7'75	7'02
Central India ...	8'70	8'50

As the Government of India will observe, except in the *trans*-Indus portion of the Punjab, there are no very striking variations between the one year's and the three years' averages; and there is some advantage in working out the results year by year. The arrangements for obtaining salt

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1900-1901.

from the Sources are so good that there is no necessity for traders to maintain large stocks in hand. As regards last year's figures of consumption in the *trans*-Indus portion of the Punjab, it is far from certain that the trade statistics of exports beyond the border are accurate. These statistics show that maunds 2,70,784 were exported beyond the border during the year under report, but maunds 1,18,639 only were declared for export at the mines.

The decrease of consumption per head in the Punjab and North-Western Provinces and Oudh compared with 1899-1900, and the increase in Rajputana, Central India and the Central Provinces, is accounted for mainly by the difference in the figures of population.

68. The number of persons arrested for offences against the salt law, the manner in which the cases were disposed of and the nature of the punishments awarded will be found fully detailed in Appendices XVI and XVII.

Penal action of the
Department.
Appendices XVI and
XVII.

Of the total number of 1,602 persons arrested during the year, 674, *i.e.*, 42.07 per cent. were released by the Department after enquiry into the charges against them, and 928 or 57.93 per cent. were prosecuted, of whom 813 were convicted. Of the 813 persons convicted, 419 were sentenced to varying terms of imprisonment with or without fine, 7 were whipped and 387 were sentenced to fine only. Of the 674 persons departmentally released, 436 were released for making or being in possession of less than 1 seer of salt, 169 were released on proof of ignorance or inadvertence or for want of sufficient evidence, and 69 were infirm persons, pregnant women or children, or persons impelled to crime by the pressure of want.

Forty-seven seizures, involving 95 persons, were effected during the year in the *cis*-Indus Mines Division compared with 43 cases and 49 persons arrested during 1899-1900. Eleven of the cases, in which 47 persons were concerned, were of an unusual character, and related to the illicit manufacture of salt direct from saline earth at a place in the Salt Range where there is some saline soil. In another case, in which five persons were concerned, salt was manufactured from brine taken from a gorge in the Range. This illicit manufacture of salt is not known to have been resorted to before in the Salt Range and its vicinity; and the recourse to it recently appears to have been prompted by poverty. The fact that such cases should have occurred seems to show that the reductions recently effected in the preventive establishment, employed to guard outcrops in the Range, have not unduly weakened the establishment and that the salt is still efficiently guarded. Excluding the above cases of illicit manufacture and four cases of thefts from traders of duty-paid salt, and including 35 unsuccessful attempts in which no arrests were made and which have not on that account been included in Appendix XVI, 66 attempts at removal of salt were made during the year. Theft was prevented in 40 cases, and in 26 cases the establishment failed to prevent the theft of a quantity of salt estimated to amount to maunds 7-5½ seers, or to trace the smugglers who removed it. The salt seized in 8 of the 40 cases and removed in 5 of the 26 cases was efflorescence.

In the Kohat Mines Division the number of persons arrested during the year (117) exceeded the number arrested in 1899-1900 by 39. Owing to the Waziri blockade, the Commissioner of Peshawar recommended that isolated guard posts should be temporarily abandoned and that the

preventive establishment should be concentrated at a few centres in each Beat. The concentration was carried out, and as the outlying outcrops of salt were left entirely unprotected, great temptation was offered to Waziri and other thieves to remove the salt. In the Bahadur Khel Beat a particularly bold raid on the outcrops in the vicinity of the depôt was made by a large body of men, who managed to collect about 65 maunds of salt. The establishment, however, turned out in time and succeeded in recovering the salt, but the thieves made good their escape. The western portion of the Manzalai Beat on the Waziri border was also raided three times by large gangs of thieves. In two cases considerable quantities of salt, amounting to nearly 28 maunds, were removed successfully, but in the third case the smugglers were beaten off and the removal of salt was prevented. The outlying guard posts were re-occupied in the month of March 1901.

At the Sambhar Lake 49 persons were arrested compared with 72 in 1899-1900. Salt formed over only a very limited portion of the Lake during the year, and attempts made to remove it were consequently fewer than in the previous year. The number of cases is, however, much in excess of the annual average, *viz.*, 18, of persons arrested during the five years ending on the 31st March 1899; and the increase of crime appears to have been due to the pressure of scarcity. None of the cases were of any importance.

In the Pachbadra Division 94 persons were arrested for thefts or attempts at thefts of salt during the year, 78 of whom were arrested in the Luni Tract. The number shows a decrease of 40 compared with 1899-1900, but it is still high compared with 1898-99. The majority of the cases, however, occurred during the first few months of the year when the famine was very severe in this part of Rajputana. No prosecutions were instituted in cases in which the persons arrested appeared to have been impelled to crime by starvation; and 27 such persons were released departmentally. One case of some importance occurred at Pachbadra. Eight Banjaras succeeded in abstracting 24 maunds 27½ seers of salt from pits in which samples had been brought up for inspection. The theft was discovered and the salt was found buried in the Banjaras' camp. The offenders were convicted and sentenced to fines ranging from Rs. 10 to Rs. 30.

No case occurred at Didwana. One attempt was made to steal salt from the Sultanpur Salt Works, but the offenders were arrested and the theft prevented.

1,244 persons were arrested in the Internal Branch during the year under report against 972 persons in 1899-1900. 407 of the persons arrested were charged with the illicit manufacture of salt on salt factories and 595 with the manufacture or separation of salt on crude saltpetre works. 11 persons were arrested for manufacturing Khari and 31 for manufacturing crude saltpetre without a license, 22 for refining saltpetre on crude works and 3 for manufacturing Khari on such works. Of the remaining 175 persons, 66 were charged with the illegal importation and 104 with the illegal possession of salt, and 5 with smuggling from licensed refineries. The quantity of illicit salt seized amounted to maunds 303 against maunds 136 in 1899-1900. Of the 1,244 persons arrested during the year, 557 were released departmentally and 687 were sent up for trial. The cases of 621 persons have been

disposed of, resulting in the acquittal of 15 and conviction of 606, the percentage of convictions in decided cases being 97.58 against 95.90 in 1899-1900. The cases of 63 persons are still pending, and one accused person absconded and two died before trial.

69. Three peons, two in the *cis*-Indus Mines and one in the Sambhar Division, were convicted and punished for stealing the salt they were appointed to guard during the year; and two other peons in the former division were prosecuted, but acquitted, for the same offence. In the Kohat Division one peon was convicted and sentenced to transportation for life for the murder of a comrade; an officiating peon absconded with the rifle and clothing belonging to another peon at the same guard post, and a third peon was tried and convicted, but afterwards acquitted on appeal, for enticing away a married woman. With the exception of these cases the conduct of the establishment has been satisfactory.

Criminal offences committed by members of the establishment.

70. During the year Mr. Robyns, Assistant Commissioner, died of acute dysentery shortly after his return from furlough; and another Assistant Commissioner, Mr. Siddons, retired on pension. Two Superintendents—Messrs. Hickie and Tara Chand—retired on pension; four Inspectors and two English clerks died, two vernacular clerks were removed from service; two resigned and one retired on pension.

Casualties and retirements.

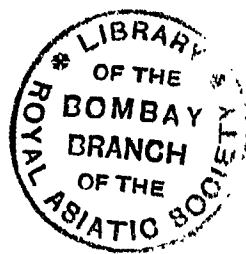
71. The office of Commissioner has been in my charge throughout the year, except for a period of one month and 29 days from 20th September to the 17th November when I was absent on privilege leave. Mr. F. Ashton, the Deputy Commissioner, acted as Commissioner during my absence, and carried on the duties of the office in a satisfactory manner. Mr. Ashton as Deputy Commissioner also rendered, as usual, valuable assistance in the administration of the Department. The good work done and the devotion to duty displayed by Mr. Lyon, the Assistant Commissioner at Sambhar, have already been referred to. Messrs. Bolster and Buckley, Assistant Commissioners, have also done excellent work during the year in charge of the *cis*-Indus Mines Division and of the Upper Division of the Internal Branch; and Mr. Holford, who succeeded Mr. Buckley as Assistant Commissioner of Pachbadra, and Mr. McGowan, the Assistant Commissioner of the Lower Division of the Internal Branch, have worked zealously and well.

Notice of officers.

Among Superintendents and Assistant Superintendents, Messrs. Palmer and Welsh, the Manufacture Officers at Sambhar and Nawa, Mr. Dickinson, the Superintendent of Agra, and Mr. Shakur Baksh Kadri, the Assistant Superintendent in charge of the Dera Ghazi Khan Circle in the Internal Branch, and Mr. Hennessy, the Assistant Superintendent in charge of the Jatta Depôt and Beat in the Kohat Division, deserve special notice for good work. Mr. Nunn's famine work in the Bombay Presidency was favourably noticed by the Commissioner of the Northern Division.

SIMLA; } R. M. DANE,
The 5th August 1901. } Commissioner, Northern India
Salt Revenue.

APPENDICES.



Statement of Receipts and Charges of the Northern

Heads.	1	2	3	4
	Central Office.	Sambhar Lake.	Didwana Salt Source.	Pachbadra Salt Source.
Receipts.	Rs.	Rs.	Rs.	Rs.
1. Sale proceeds of salt	...	9,08,548	10,888	95,982
2. Excise duty on salt	...	90,72,974	5,42,217	27,84,864
Government proprietary share in Sultanpur salt produce (Hakimi cess).	...	...	...	...
4. Fees for licenses for saline works, Internal Branch	...	...	...	...
5. Miscellaneous, including fines and forfeitures	...	138	43	9
6. Through traffic collections	...	22,545	...	17,118
Total	...	1,00,04,205	5,53,148	28,97,973
Total for 1899-1900	...	88,06,120	6,83,551	26,11,173
Charges, Fixed Officers.				
Commissioner	31,398	...	...	...
Deputy Commissioner	11,698	...	...	...
Personal Assistant to Commissioner	5,522	...	...	...
Assistant Commissioner	...	11,324	6,984	8,200
Exchange Compensation Allowance	2,464	3,531	343	31
Office Establishment.				
Clerks	11,244	13,656	2,149	4,059
Servants and guards	1,692	843	576	724
Preventive Establishment.				
Superintendents and Assistant Superintendents	...	35,837	1,639	6,842
Inspectors, Kotgashts and Jemadars	...	12,098	1,360	6,442
English and vernacular clerks	...	3,840	197	291
Servants and guards	...	19,640	3,640	12,942
Medical Establishment	...	1,453	580	1,689
Temporary Establishment	...	1,488	12	36
Exchange Compensation Allowance	...	807	...	86
Total Fixed	64,018	1,05,417	17,480	41,342
Total of 1899-1900	61,962	1,14,553	17,672	45,776
Contingencies.				
Travelling allowance	2,498	1,822	498	622
Compensation for dearness of food grain	...	274	393	1,543
Conveyance of tents and records	866	288	8	143
Purchase of tents	470	28	...	3
House-rent	...	...	...	...
Hot weather charges	150	120	42	59
Service postage charges	1,553	700	88	434
Telegram charges	185	126	...	10
Stationery charges	288	42	24	41
Excavation and manufacture charges	...	77,562	3,677	46,597
Rewards, etc.	...	...	15	...
Through traffic charges	...	11,268	...	29,732
Clothing grant	6,474	...	...	...
Water supply charges	...	...	66	1,752
Miscellaneous	343	3,544	403	1,693
Petty construction and repairs	...	3,503	851	1,756
Total contingencies	12,827	99,277	6,065	84,385
Total of 1899-1900	10,429	76,206	7,331	1,01,281
Refunds	...	1	13,178	3,500
Total charges	76,845	2,04,695	36,723	1,29,227
Total of 1899-1900	72,391	1,90,759	40,190	1,52,248
Net receipts	—76,845	97,99,510	5,16,425	27,68,746
Percentage of charges	...	2'05	6'64	4'46
Treaty payments	...	...	...	...
Net receipts deducting treaty payments	...	...	...	...

DIX I.

India Salt Revenue Department for the year 1900-1901.

5	6	7	8	9	10	11	REMARKS.
Falodi Salt Source.	Cis-Indus and Kalabagh Mines.	Kohat Mines.	Mandi Mines.	Sultanpur Salt Works.	Internal Branch.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
381	1,12,759	...	...	...	...	11,28,558	
...	60,13,799	7,01,510	36,497	1,61,379	1,27,086	1,94,40,326	
...	...	...	...	825	...	825	
...	...	...	...	...	56,874	56,874	
...	395	480	...	12	292	1,369	
...	67,977	...	...	...	...	1,07,640	
381	61,94,930	7,01,990	36,497	1,62,216	1,84,252	2,07,35,592	
947	61,57,074	5,98,992	41,281	1,95,830	1,91,234	1,92,86,202	
...	...	...	...	...	...	31,398	
...	...	...	...	...	...	41,698	
...	...	...	...	...	...	5,522	
...	9,959	7,200	...	...	14,053	57,720	
...	3,849	...	...	...	130	10,348	
...	7,661	710	...	...	7,876	47,355	
...	1,249	...	...	...	1,237	6,321	
...	33,000	10,682	5,060	4,800	35,273	1,33,133	
...	15,681	6,463	1,467	3,146	33,892	81,449	
...	1,623	2,043	...	239	5,938	14,171	
...	36,092	31,346	1,102	4,228	24,951	1,33,941	
...	1,903	160	...	...	...	5,785	
...	867	202	...	...	...	2,605	
...	579	141	...	...	910	2,523	
...	1,12,463	58,947	7,629	12,413	1,24,260	5,43,969	
...	1,21,457	65,064	7,721	13,164	1,36,807	5,84,176	
...	4,188	4,792	448	492	20,473	35,833	
...	504	369	...	10	51	3,234	
...	291	406	...	...	2,600	4,602	
...	42	42	...	...	881	1,466	
...	150	65	360	...	915	1,490	
...	121	143	...	...	176	811	
...	962	694	15	48	2,360	6,854	
...	27	21	...	...	25	394	
...	75	105	1	14	373	903	
...	99,245	...	...	...	...	2,27,081	
...	346	385	...	5	3,470	4,221	
...	41,551	...	...	...	...	82,551	
...	...	1,787	...	...	...	8,261	
...	1,196	...	...	...	...	3,014	
...	4,378	294	33	17	351	11,056	
...	26,044	21,320	...	545	...	54,019	
...	1,79,210	30,423	857	1,131	31,675	4,45,850	
...	1,87,311	9,746	937	1,176	31,140	4,25,557	
...	8	41	...	182	2,047	18,957	
...	2,91,681	89,411	8,486	13,726	1,57,982	10,08,776	
...	3,08,768	74,810	8,658	14,568	1,69,866	10,32,258	
381	59,03,249	6,12,579	28,011	1,48,490	26,270	1,97,26,816	
...	4'71	12'74	23'25	8'46	85'74	4'86	
...	...	...	...	...	...	29,94,251	
...	...	...	...	...	...	1,67,32,565	

APPENDIX II.

Statement showing the quantities of the various descriptions of full duty paid salt sold and issued by the Northern India Salt Revenue Department during the year 1900-1901.

Particulars.	Description of salt.	1900-1901.		REMARKS.
		Quantity of salt sold.	Quantity of salt issued.	
<i>Salt which paid full excise duty at Rs. 2-8-0 per British maund of 82½ lbs.</i>				
Sambhar Lake, Rajputana ...	Evaporation salt obtained from the brine of the lake.	British maunds. 36,29,189	British maunds. 33,26,518	Sold at a uniform price of four annas a maund. An additional charge of three pies a maund is made for clearing salt by Departmental Agency.
Didwana Salt Source, Rajputana ...	Evaporation salt produced from well brine ...	2,16,887	2,15,929	Sold at a uniform price of nine pies a maund.
Pachbadra Salt Source, Rajputana ...	Evaporation salt obtained from subterranean brine exposed to solar evaporation in large pits.	11,13,946	9,95,605	Sold at a uniform price of one anna and three pies a maund. An additional charge of three pies a maund is made on all salt cleared by Departmental Agency.
Mayo, Warcha and Nurpur Mines, Punjab, cis-Indus; and Kalabagh quarries, trans-Indus.	Rock salt excavated from mines and quarries ...	(a) 24,05,520	(a) 24,01,418	Sold at a uniform price of nine pies a maund. An additional charge of six pies a maund is made on the salt of the Mayo Mine to cover the cost of its delivery at the Khewra Railway Station.
Sultanpur Salt Works, Punjab ...	Evaporation salt produced from well brine ...	64,552	64,543	The salt is the property of the manufacturers and is sold by them at varying rates.
Internal Branch, Punjab, North-Western Provinces and Oudh, Behar and Calcutta.	Salt reduced in the refinement of saltpetre ...	50,834	50,834	The salt is the property of the saltpetre refiners and is sold by them at varying rates.
	Total	74,80,928	70,54,847	
	Total of 1899-1900	69,86,311	71,24,559	
<i>Salt which paid special rates of excise duty.</i>				
Kohat Salt Mines, Punjab, trans-Indus, rate of duty Rs. 2 per Kohati maund of 102½ lbs.	Rock salt excavated from quarries ...	(b) 4,37,378	(b) 4,39,758	Traders make their own arrangements with the miners of the different quarries for the salt they require and the average price paid is said to be about eight pies a British maund.
Mandi Salt Mines, Punjab, rate of duty received by the British Government five annas per British maund of 82½ lbs.	Rock salt excavated from quarries ...	1,16,790	1,11,274	The salt is sold at Rs. 1-2-0 a maund (viz., 10½ annas price and ½ annas duty) and the proceeds are divided between the British Government and the Raja of Mandi in the proportion of five annas representing two-thirds of the duty on every maund to the former and thirteen annas representing one-third of the duty and whole of the price to the latter—
	Total	5,54,168	5,51,032	(a) Khewra-Warhganj Dept ... Warcha Dept ... Nurpur Dept ... Kalabagh Dept ... Total
	Total of 1899-1900	5,05,369	5,06,013	Issues. 21,54,03 94,759 3,221 1,35,188 24,01,418
	Grand Total	80,35,096	76,05,879	(b) Jatta Dept ... Bahadur Khel Dept ... Mandi Dept ... Karak Dept ... Total
	Grand Total of 1899-1900	74,91,680	76,30,672	1,81,488 62,309 1,27,257 65,324 4,37,378

APPENDIX III.

Statement showing quantities of salt sold and issued to Native States under Treaty obligations during the year 1900-1901.

SALT FREE OF DUTY.					SALT FREE OF BOTH PRICE AND DUTY.					SALT ON WHICH A REFUND OF HALF THE FULL DUTY IS PAYABLE.						
Sources of supply.	Native States.	Quantities to which the States are annu-ally entitled.	Quantity of salt sold.	Quantity of salt issued.	Sources of supply.	Native States.	Quantities to which the States are annu-ally entitled.	Quantities issued.	Balance due.	Sources of supply.	Native States.	Maximum quantity allowed annually.	Quantity delivered during the year.	Amount of half duty payable.		
(Didwana Pachbadra Falodi ...)	...	Mds.	Mds.	Mds.	Sambhar	{ Alwar ... Bharatpur ... Dholpur ... Jaipur ... Karauli ... Kishengarb...	Mds.	Mds.	Mds.	Sambhar ... Didwana ... Pachbadra ...	Bikaner	Mds.	Mds.	Rs.		
	...	2,25,000	15,386	15,386		...	1,000	...	1,000			...	...	...	...	...
	...	...	1,14,550	1,32,980		...	300	1,000	...			...	20,000	10,542	13,178	
	...	...	4,066	4,066		...	7,000	300	...			...	...	2,800	3,500	
Sambhar	Total ... Rampur	... 6,000	1,34,002 5,000	1,52,432 5,000	Sambhar	{ Karauli ... Kishengarb... Kotah ... Lawa ... Jodhpur ... Jodhpur ... Udaipur ... Total ... Total for 1899-1900.	50 50 300 10 14,000 10,000 1,000 34,710 34,710	50 50 300 10 13,850 10,000 1,000 26,510 37,060	50 50 3,650 10,000 ... 21,750 13,550	Total ... Total for 1899-1900.	...	20,000 20,000 20,000 20,000	13,342 15,776	16,678 19,720		
	...	2,31,000	1,39,002	1,57,432		...	...	...	...			...	...	...	...	...
	...	2,31,000	1,64,881	1,65,174		...	...	...	...			...	...	...	...	...
	GRAND TOTAL OF 1899-1900.	...	2,31,000	1,64,881		1,65,174	...	...	...			...	...	...	...	...

APPENDIX IV.

Statement showing sums due in connection with salt treaties and agreements and the amounts paid during the year 1900-01.

Agency or Province.	State.	Article of treaty or agreements, etc.	Amount payable.		Amount paid.		REMARKS.
			Rs.	A. P.	Rs.	A. P.	
Rajputana Agency.	Jaipur	XI.— Old Treaty, Sambhar ...	2,75,000	0 0	2,75,000	0 0	Due.
		II.— Agreement ...	4,00,000	0 0	4,00,000	0 0	
		VII.— Ditto ...	11,000	0 0	11,000	0 0	
		VIII.— Ditto ...	2,309	2 7	2,309	2 7	
	Jodhpur	XI.— Old Treaty, Sambhar ...	1,25,000	0 0	1,25,000	0 0	
		XI.— Old Treaty, Nawa-Gudha ...	3,00,000	0 0	3,00,000	0 0	
		VI.— Agreement ...	3,91,800	0 0	3,91,800	0 0	
		VII.— Ditto ...	19,595	5 3	19,595	5 3	
	Jaipur	X.— Ditto ...	1,25,000	0 0	1,25,000	0 0	
		Royalty payable on sales at Sambhar, Article XII of Old Treaty ...	55,358	11 10	55,358	11 10	
	Jodhpur	...	92,264	9 0	92,264	9 0	
	Udaipur	IV.— Agreement ...	12,900	0 0	12,900	0 0	
		V.— Ditto ...	35,000	0 0	25,000	0 0	
	Alwar	VI.— Ditto ...	1,56,250	0 0	1,56,250	0 0	
		VII.— Ditto ...	1,25,000	0 0	1,25,000	0 0	
	Kishengarh	VII.— Ditto ...	25,000	0 0	25,000	0 0	
	Bikanér	VI.— Ditto ...	6,000	0 0	6,000	0 0	
	Bharatpur	VII.— Ditto ...	1,50,000	0 0	1,50,000	0 0	
		Foreign Department No. 1271, dated 14th June 1879.	500	0 0	500	0 0	
	Sirohi	IV.— Agreement ...	1,800	0 0	1,800	0 0	
		Financial Department No. 2905, dated 21st August 1884.	9,000	0 0	9,000	0 0	
	Dholpur	VII.— Agreement ...	60,000	0 0	60,000	0 0	
	Bundi	IV.— Ditto ...	8,000	0 0	8,000	0 0	
	Tonk	IV.— Ditto ...	20,000	0 0	20,000	0 0	
	Kotah	IV & V.— Ditto ...	19,175	0 0	19,175	0 0	
		IV.— Ditto ...	5,000	0 0	5,000	0 0	
	Karauli	Foreign Department No. 212 J. P., dated 18th April 1882.	694	15 0	694	15 0	
		IV.— Agreement ...	5,000	0 0	5,000	0 0	
	Shahpura	IV & V.— Ditto ...	7,250	0 0	...	...	
	Istamrardars and Jagirdars of Ajmer.	Foreign Department No. 1271, dated 14th June 1879.	4,178	0 0	4,178	0 0	
	Lawa	V — Agreement ...	700	0 0	700	0 0	
	Kaibania	Foreign Department No. 846, dated 15th May 1884.	105	0 0	105	0 0	
	Mir Abdul Aziz and others, Sambhar.	Finance and Commerce Department No. 427-J., dated 14th February 1898.	251	5 6	251	5 6	
		Total Rajputana Agency ...	24,49,132	1 2	24,41,882	1 2	
Central India Agency.	Gwalior	VII.— Agreement ...	3,12,500	0 0	3,12,500	0 0	Due.
	Datia	VII.— Ditto ...	10,000	0 0	10,000	0 0	
	Bhopal	II.— Ditto ...	10,000	0 0	10,000	0 0	
	Jaora	II.— Ditto ...	2,500	0 0	...	...	
	Sitamau	II — Ditto ...	2,000	0 0	2,000	0 0	
	Rutlam	II.— Ditto ...	1,000	0 0	1,000	0 0	
	Indore	Supplementary article to clause 2 of Agreement.	61,875	0 0	61,875	0 0	
	Dewas (Senior)	Ditto ditto ...	412	8 0	412	8 0	
	Dewas (Junior)	Ditto ditto ...	412	8 0	412	8 0	
	Sailana	Ditto ditto ...	412	8 0	412	8 0	
	Narsinghgarh	Ditto ditto ...	618	12 0	618	12 0	
	Rajgarh	Ditto ditto ...	618	12 0	618	12 0	
	Samphar	Foreign Department No. 501, dated 4th January 1884.	1,450	0 0	1,450	0 0	
		Total Central India Agency ...	4,03,800	0 0	4,01,300	0 0	
Punjab Province.	Bahawalpur	VI.— Agreement ...	80,000	0 0	80,000	0 0	
	Kohat Chiefs and villagers.	Finance and Commerce Department No. 2546-S. R., dated 12th June 1896.	50,000	0 0	71,068	11 9	
		Total Punjab ...	1,30,000	0 0	1,51,068	11 9	
		GRAND TOTAL ...	29,82,932	1 2	29,94,250	12 11	

APPENDIX V.

Statement showing the outturn and stocks of salt at the different salt sources during the year 1900-1901.

Salt Sources.	Opening balance of stock.	CREDITS.		Total stock.	DEBITS.				Closing balance of stock.	REMARKS.
		Quantity of salt manufactured or excavated.	Excesses discovered in heaps of salt cleared.		Quantity of salt sold.	Issues of salt free of both price and duty.	Deficits found in heaps of salt cleared.	Total.		
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
<i>Rajputana Sources.</i>										
Sambhar	29,07,858	13,78,943	76,774	43,63,575	36,34,183	15,510	1,60,134	38,09,833	5,53,742	79 heaps were cleared with a net deficit of maunds 83,360 or 2.37 per cent. 2 heaps were cleared with a net deficit of maunds 4,97,900 or 5.23 per cent.
Pachbadra	1,59,715	4,76,811	2,35,154	8,62,680	12,28,496	11,000	..	12,39,496	3,76,816	
Didwana	3,94,216	1,34,510	8,614	5,37,340	2,32,273	..	13,593	2,45,866	2,91,474	
Falodi	64,818	..	..	64,818	4,000	..	..	4,066	60,732	
Total	35,17,607	19,90,264	3,20,542	58,28,413	50,99,024	26,510	1,73,727	52,99,261	5,29,152	
Total of 1899-1900	51,15,471	25,73,275	5,57,923	82,46,669	46,32,011	37,060	59,991	47,29,062	35,17,607	
<i>Cis-Indus and Kalabagh Mines.</i>										
Mayo Mine	4,97,625	21,23,285	..	26,20,910	21,75,463	..	..	21,75,463	4,45,447	Note 1.—Stocks of salt are not stored at present at the depôts of the Kohat Mines, and the salt is excavated and delivered from the quarries as required.
Warcha Mine	6,500	93,059	..	99,559	94,759	..	..	94,759	4,800	
Nurpur Mine	..	3,221	..	3,221	3,221	..	..	3,221	..	
Kalabagh Quarries	10,000	1,32,077	..	1,42,077	1,32,077	..	..	1,32,077	10,000	
Total	5,14,125	23,51,642	..	28,65,767	24,05,520	..	..	24,05,520	4,60,247	Note 2.—The Mandi Mines are under the management of the officials of the Raja of Mandi. Stocks are sometimes accumulated, but are not accurately registered.
Total of 1899-1900	2,95,730	26,09,633	..	29,05,363	23,91,238	..	..	23,91,238	5,14,125	
Sultampur Salt Works	14,045	54,144	62	68,251	64,552	..	60	64,612	3,639	
Figures of 1899-1900	2,654	89,330	221	92,225	77,827	..	353	78,180	14,045	

APPENDIX VI.

Statement showing the territorial distribution of the salt issued by the Northern India Salt Revenue Department over areas of consumption during the year 1900-1901.

DESCRIPTION OF SALT.	AREAS OF CONSUMPTION.													REMARKS.	
	Punjab cis-Indus, including feudatory States and I Kashmir.	Punjab trans- Indus.	British Baluchis- tan.	Afghanis- tan and independ- ent terri- tory west of the Indus.	North- Western Provinces and Oudh.	Province of Behar in Bengal.	Lower Bengal.	Central Provinces.	Rajputana.	Central India.	Hyder- abad (Deccan).	Bombay.	Sindh.		Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Cis-Indus and Kalabagh Mines Rock Salt,	19,45,272	2,721	1,142	...	3,07,925	1,32,328	300	400	...	...	...	...	11,330	24,01,418	
∞ Kohat Rock Salt	...	3,21,119	...	1,18,639	...	...	...	...	...	...	...	...	...	4,39,758	
∞ Mandi Rock Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	1,11,274	
Salt of Sultanpur Salt Works	13,403	...	...	...	51,140	...	...	...	...	...	...	...	...	64,543	
Sambhar Salt	1,87,200	...	...	...	22,42,863	2,400	...	40,000	5,16,280	3,58,285	...	...	...	33,47,028	
Didwana Salt	1,86,647	...	...	...	...	...	...	...	44,668	...	...	...	...	2,31,315	
Pachbadra Salt	213	...	...	...	6,74,600	...	...	92,434	2,44,947	1,27,391	...	...	...	11,39,585	
Falodi Salt	...	...	...	...	...	...	...	...	4,066	...	...	...	...	4,066	
Saltpetre Salt	800	...	...	...	32,478	12,816	4,740	...	...	...	...	...	...	50,834	
Total	24,44,809	3,23,840	1,142	1,18,639	33,09,006	1,47,544	5,040	1,32,834	8,09,961	4,85,676	...	...	11,330	77,89,821	
Total of 1899-1900	25,95,109	2,84,729	1,301	92,759	31,23,201	1,51,060	2,540	1,06,800	8,81,740	5,70,957	3	5	14,366	78,24,570	

APPENDIX VII.

Statement showing what the sale price of salt should be at the Rajputana Salt Sources under the system prescribed in Resolution No. 326, dated the 17th of January 1882, of the Department of Finance and Commerce, calculated for a period of 19 years from 1st April 1882 to the 31st March 1901.

Salt Sources.	COST OF SALT.						AVERAGE PRICE REALIZED.				Profit or loss per maund.	
	1	2	EXPENDITURE.				7	8	9	10		11
			Quantity of salt produced during the period and taken over from the Darbars when the sources were leased, less ascertained wastage and issues free of cost to Darbars.	Cost of manufacture, storage and super-vision.	Rent of sources and royalty on sales.	Charges for despatching through traffic and agency salt and commission to salt agents.							Total expenditure.
		Mds.	Rs.	Rs.	Rs.	Rs.	Mds.	Rs.	Rs. A. P.	Rs. A. P.		
Sambhar	...	7,21,46,505	35,27,624	1,02,28,991	4,85,608	1,42,42,223	7,15,92,763	1,84,40,765	0 3 2	0 4 1	+0 0 11	
Didwana	...	71,85,041	2,03,410	9,90,417	...	11,93,827	68,93,567	6,69,041	0 2 8	0 1 7	-0 1 1	
Pachbadra	...	1,23,45,098	8,28,858	15,47,300	1,76,479	25,52,637	1,27,21,914	14,06,218	0 3 4	0 1 9	-0 1 7	
Closed Salt Sources	...	4,02,975	22,497	61,856	...	84,353	3,42,223	47,633	0 3 4	0 2 3	-0 1 1	
Total	...	9,20,79,619	45,82,389	1,28,28,564	6,62,087	1,80,73,040	9,15,50,467	2,05,63,657	0 3 2	0 3 7	+0 0 5	

Stock balances of salt on 31st March 1901—

	Mds.
Sambhar ...	...
Didwana ...	5,53,742
Pachbadra ...	2,91,474
Falodi ...	3,76,816
Total	60,752
	5,20,152

Note.—The figures in column 4 indicate :—
 (1) Opposite Sambhar, the total treaty payments for the first eight years of the period at the rate of Rs. 5,50,000 a year, plus the amount of royalty actually paid, and for the remaining eleven years the rateable share, calculated on the sales, of the fixed sum of Rs. 5,00,000 now chargeable against the selling price of salt at the whole of the Rajputana Sources under the orders of Government conveyed in letter No. 344, dated the 2nd November 1890.
 (2) Opposite Didwana and Pachbadra, the rateable share for the first eight years calculated on the sales, of the sum of Rs. 1,70,000 chargeable against the selling price under the orders of Government conveyed in letter No. 2081, dated 9th July 1884, and for the remaining eleven years, rateable shares calculated on the sales of the fixed sum of Rs. 5,00,000 above referred to.
 (3) Opposite the closed salt sources (Falodi and Lunl) the rents (Rs. 9,000) fixed by the salt Agreement with Jodhpur for the first eight years; and for the remaining eleven years the rateable share of the above-mentioned sum of Rs. 5,00,000 calculated on the sales of the Falodi Source only, as no sales are now effected at the Lunl.

APPENDIX VIII.

Statement showing the territorial distribution of salt sold at the Mandi Mines during the year 1900-1901.

Name of Mine.	QUANTITY SOLD FOR CONSUMPTION IN BRITISH TERRITORY.				QUANTITY SOLD FOR CONSUMPTION IN NATIVE STATES.						Total quantity of salt cleared.
	Kangra.	Kulu.	Simla.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bashahir.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Guma ...	13,653	1,004	...	14,657	11,130	...	20	...	...	11,150	25,807
Drang ...	24,948	16,591	1,487	43,026	27,973	6,246	...	3,925	4,297	42,441	85,467
Total ...	38,601	17,595	1,487	57,683	39,103	6,246	20	3,925	4,297	53,591	1,11,274
Total of 1899-1900.	52,017	18,486	1,112	71,615	42,359	5,742	90	3,935	3,198	55,324	1,26,939

APPENDIX IX.

Statement showing the quantities of salt sold under the through traffic system at the Khewrah Depôt in the cis-Indus Mines Division and at the Sambhar and Pachbadra Sources in Rajputana, with the proportion borne by the through traffic sales to the total volume of rail-borne trade at these sources during the year 1900-1901.

							Quantity of salt.
							Maunds.
Cis-Indus Mines Division	{	Through traffic	...	...	...	...	21,41,935
		Ordinary	...	...	...	...	1,28,069
		Total	...				22,70,004
Sambhar Lake	{	Through traffic	...	...	...	...	14,40,222
		Ordinary	...	...	...	...	21,26,213
		Total	...				35,66,435
Pachbadra Source	{	Through traffic	...	...	...	...	10,95,527
		Ordinary	...	...	...	...	1,700
		Total	...				10,97,227
Total	{	Through traffic	...	...	...	...	46,77,684
		Ordinary	...	...	...	...	22,55,982
GRAND TOTAL							69,33,666
Proportion of the through traffic trade			...	...	...	...	67.46
<i>Figures of 1899-1900.</i>							
Total	{	Through traffic	...	...	...	...	40,63,454
		Ordinary	...	...	...	...	23,67,237
GRAND TOTAL							64,30,691
Proportion of the through traffic trade			...	...	...	...	63.19

APPENDIX X.

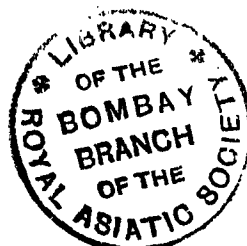
Statement showing the number of traders in each of the Provinces supplied by the Department who dealt direct with the salt depôts in 1900-1901 and the number of marts they represented.

Provinces.	SAMBHAR LAKE.		PACHBADRA SOURCE.		CIS-INDUS MINES DIVISION.		TOTAL.	
	No. of traders.	No. of marts.	No. of traders.	No. of marts.	No. of traders.	No. of marts.	No. of traders.	No. of marts.
North-Western Provinces	397	44	479	69	103	23	979	136
Oudh	67	14	186	34	63	23	316	71
Punjab	142	6	1	1	1,227	120	1,370	127
Rajputana	90	12	227	23	...	...	317	35
Central India	93	16	180	13	...	...	273	29
Central Provinces	2	1	130	8	2	2	134	11
Behar	4	1	...	...	79	23	83	24
Bengal	...	...	...	...	1	1	1	1
Total	795	94	1,203	148	1,475	192	3,473	434
Total for 1899-1900	693	84	671	73	1,606	245	2,970	402

APPENDIX XI.

Statement showing the number of licenses issued for the manufacture of saline substances and the fees realised in the Internal Branch of the Northern India Salt Revenue Department during the year 1900-1901.

			SALTPETRE REFINERIES.		CRUDE SALTPETRE.		KHARI.		SAJJI.		RASSI.		TOTAL.	
			Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
				Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Punjab	...	...	28	1,400	1,206	2,400	...	...	...	...	...	...	1,234	3,800
North-Western Provinces and Oudh.			101	5,050	4,896	9,773	503	4,454	1,235	2,470	166	332	6,901	22,079
Province of Behar in Bengal			285	14,213	25,357	6,338	5,230	1,307	1	...	...	...	30,873	21,835
City of Calcutta	...	...	8	400	...	...	...	...	...	...	...	...	8	400
Total			422	21,063	31,459	18,511	5,733	5,761	1,236	2,470	166	332	39,016	48,137
Total of 1899-1900			455	22,750	39,771	22,991	7,800	6,126	900	1,795	239	478	49,165	54,140



APPENDIX XII.

Statement showing the work done in the saltpetre refineries of the Internal Branch, Northern India Salt Revenue Department, during the year 1900-1901.

Provinces.	Number of saltpetre refineries which worked.	REFINEMENT OF SALTPETRE.			SALT EDUCED.				SALT DISPOSED OF		SITTA DISPOSED OF.	
		Quantity of saltpetre utilized for refinement.	Quantity of refined saltpetre produced.	Percentage of refined produce on saltpetre utilized for refinement.	Purified salt.	Sitta (im-pure salt).	Total.	Percentage of salt educed on saltpetre utilized for refinement.	Salt excised.	Salt destroyed.	Sitta excised.	Sitta destroyed.
Punjab ...	...	Mds. 1,71,732	Mds. 67,376	Mds. 39.23	Mds. 556	Mds. 43,306	Mds. 43,862	Mds. 25.54	Mds. 800	Mds. ...	Mds. 9,304	Mds. 35,474
North-Western Provinces and Oudh ...	110	2,44,870	1,21,093	49.45	35,423	85,761	1,21,184	49.49	32,478	12,493	8,170	8,562
Province of Behar ...	300	3,70,250	2,29,258	61.92	13,125	3,322	16,447	4.44	12,816	304	...	3,483
Calcutta ...	12	74,681	61,924	82.92	3,496	3,231	6,727	9.01	4,740	1,579	...	3,902
Total ...	462	8,61,533	4,79,651	55.67	52,600	1,35,620	1,88,220	21.85	50,834	14,376	17,474	51,421
Total of 1899-1900 ...	508	10,24,279	5,54,495	54.14	68,361	85,614	1,53,975	15.03	50,115	21,347	23,371	55,431

APPENDIX XIII.

Statement showing the import and export trade of Calcutta in saltpetre during 1900-01.

						Quantity of saltpetre.
						Maunds.
Saltpetre imported into Calcutta—						
From Punjab	...	...	...	...	...	52,110
„ North-Western Provinces and Oudh	...	...	...	...	...	1,37,220
„ Behar	...	...	...	...	...	2,59,168
„ Rajputana and Central India	...	...	...	...	...	3,038
„ Lower Bengal	...	...	...	...	...	46
Total					...	4,51,582
Total of 1899-1900					...	5,58,315
Saltpetre exported from Calcutta—						
Internal trade	...	...	...	...	...	4,431
Export trade by sea	...	...	...	...	...	4,62,783
Total					...	4,67,214
Total of 1899-1900					...	5,44,500

APPENDIX XIV.

Statement showing the prices of salt in the principal markets of Northern India, the Central Provinces and the Province of Behar in Bengal in the month of March 1901.

WHOLESALE PRICES.							Rate per maund.
The Punjab.							Rs. A. P.
(Taken from the <i>Gazette of India</i> .)							
Rock salt	...	{	Lahore	...	...	...	3 2 2
			Rawalpindi	...	...	...	2 15 10
			Jhelum	...	...	...	2 13 9
			Shahpur	...	...	...	3 1 3
			Mooltan	...	...	...	3 4 3
			Amritsar	...	...	...	3 5 4
			Jullundur	...	...	...	3 1 3
			Ludhiana	...	...	...	3 2 8
			Ferozepur	...	...	...	3 5 4
Umballa	...	...	...	3 2 2			
(Ascertained by officers of the Department.)							
Delhi.							
Sambhar salt	...	...	...	...	...	...	3 5 0
North-Western Provinces and Oudh.							
(Ascertained by officers of the Department.)							
Sambhar salt	...	{	Meerut	...	...	...	3 8 6
			Agra	...	...	...	3 1 9
			Cawnpur	...	...	...	3 4 0
			Allahabad	...	...	...	3 10 2
			Benares	...	...	...	3 8 0
			Bareilly	...	...	...	3 8 3
			Lucknow	...	...	...	3 6 0
			Fyzabad	...	...	...	3 7 9
Behar.							
(Ascertained by officers of the Department.)							
Liverpool salt	...	{	Patna	...	...	...	3 10 0
			Saran (Chapra)	...	...	...	3 13 0
			Mozuffarpur	...	...	...	0 0 0
			Champaran (Motihari)	...	...	...	3 11 6
Central Provinces.							
(Taken from the <i>Gazette of India</i> .)							
Bombay salt	...	{	Jubbulpur	...	...	...	4 0 0
			Nagpur	...	...	...	4 0 0
			Saugor	...	...	...	3 10 2
			Nimar	...	...	...	3 8 7
			Hoshangabad	...	...	...	3 11 11
Average retail prices recorded by the Statistical Bureau.							
Punjab, <i>Cis</i> -Indus	...	...	...	...	...	3 3 7	
Punjab, <i>trans</i> -Indus	...	...	...	...	...	2 7 8	
North-Western Provinces and Oudh	...	...	...	...	...	3 11 3	
Behar in Bengal	...	...	...	...	...	3 12 6	
Central Provinces and Berar	...	...	...	...	...	4 1 7	
Rajputana	...	...	...	...	...	3 2 4	
Central India	...	...	...	...	...	3 9 10	

APPENDIX XV.

Statistics of the consumption of salt in different provinces with which the Northern India Salt Revenue Department has concern (omitting Baluchistan, the information regarding that area being imperfect) for the three years ending with 1900-1901.

	1898-99.	1899-1900.	1900-1901.	Average of 3 years.
THE PUNJAB <i>cis</i>-INDUS AND KASHMIR.	Mds.	Mds.	Mds.	Mds.
<i>Supply of salt.</i>				
Issued from the <i>cis</i> -Indus Mines Division	22,27,130	23,95,595	24,01,418	23,41,381
„ „ „ Mandi Mines ...	1,26,715	1,26,939	1,11,274	1,21,643
„ „ „ Sultanpur Salt Works	77,837	78,390	64,543	73,590
Imports from Thibet and Ladakh (trade statistics).	1,809	1,383	2,059	1,750
Imports by railway and river (trade statistics).	3,11,417	2,83,267	3,27,378	3,07,354
Imports of Didwana salt by road ...	1,38,629	1,41,103	75,486	1,18,406
Saltpetre salt	40	506	800	449
Total ...	28,83,577	30,27,183	29,82,958	29,64,573
<i>Exports.</i>				
Exports to country west of the Indus (trade statistics).	7,714	15,143	...	7,619
Exports by railway and river (trade statistics.)	4,88,899	5,18,222	5,11,866	5,06,329
Export by road	4,443	4,550	11,869	6,954
Total ...	5,01,056	5,37,915	5,23,735	5,20,902
Balance remaining for consumption ...	23,82,521	24,89,268	24,59,223	24,43,671
Average consumption per head of population, 27,779,233 souls.	...	...	lbs. 7.28	lbs. 7.24
THE PUNJAB <i>trans</i>-INDUS.	Mds.	Mds.	Mds.	Mds.
<i>Supply of salt.</i>				
Issued from <i>cis</i> -Indus Mines Division ...	...	6,750	2,721	3,157
Issued from the Kohat Mines ...	4,62,375	3,70,738	4,39,758	4,24,290
Total ...	4,62,375	3,77,488	4,42,479	4,27,447
<i>Exports.</i>				
Exported beyond the border (trade statistics).	2,14,922	4,27,872	2,70,784	3,04,526

Statistics of the consumption of salt in different provinces, etc.—contd.

	1898-99.	1899-1900.	1900-1901.	Average of 3 years.
<i>Exports—contd.</i>	Mds.	Mds.	Mds.	Mds.
Balance remaining for consumption ...	2,47,453	—50,384	1,71,695 lbs.	1,22,921 lbs.
Average consumption per head of population, 2,015,240 souls.	...	...	7'01	5'02
NORTH-WESTERN PROVINCES AND OUDH.	Mds.	Mds.	Mds.	Mds.
<i>Supply of salt.</i>				
Imported from Lower Bengal (trade statistics).	3,76,509	4,54,277	3,30,618	3,87,135
Imported from Nepal and Thibet (trade statistics).	37,825	34,097	30,730	34,217
Imported from Bombay and Central Provinces (trade statistics).	5,65,791	6,47,706	7,43,527	6,52,341
Imported from the Sambhar Lake ...	28,80,562	22,13,800	22,42,863	24,45,742
Imported from Pachbadra Salt Source ...	1,44,525	5,37,115	6,74,600	4,52,080
Imported from the Punjab by railway (trade statistics).	3,49,748	3,73,280	3,72,492	3,65,173
Imported from the Punjab by road ...	4,443	4,550	11,869	6,954
Imported from Behar (trade statistics) ...	8,319	20,109	18,347	15,592
Saltpetre salt ...	32,637	33,689	32,478	32,935
Total ...	44,00,359	43,18,623	44,57,524	43,92,169
<i>Exports.</i>				
To Nepal and Thibet (trade statistics) ...	85,351	82,040	88,797	85,396
„ Lower Bengal (trade statistics) ...	6,939	7,678	3,524	6,047
„ Central Provinces (trade statistics) ...	1,503	1,248	2,383	1,711
„ Rajputana and Central India (trade statistics).	40,958	25,023	33,292	33,091
„ the Punjab (trade statistics) ...	2,375	5,293	2,955	3,541
„ Behar (trade statistics) ...	6,049	6,093	3,089	5,077
„ Bombay (trade statistics) ...	1	...	70	24
Total ...	1,43,176	1,27,375	1,34,110	1,34,887
Balance remaining for consumption ...	42,57,183	41,91,248	43,23,414 lbs.	42,57,282 lbs.
Average consumption per head of population, 48,495,999 souls.	...	...	7'34	7'22

Statistics of the consumption of salt in different provinces, etc.—contd.

	1898-99.	1899-1900.	1900-1901.	Average of 3 years.
	Mds.	Mds.	Mds.	Mds.
PROVINCE OF BEHAR IN BENGAL.				
<i>Supply of salt.</i>				
Imported from Calcutta (trade statistics)	27,17,054	27,75,185	24,85,007	26,59,082
„ from other Provinces (trade statistics).	1,38,997	1,42,596	1,34,873	1,38,822
Saltpetre salt	14,415	13,380	12,816	13,537
Total ...	28,70,466	29,31,161	26,32,696	28,11,441
<i>Exports.</i>				
To other Provinces (trade statistics) ...	25,766	31,332	27,660	28,253
To the State of Nepal (trade statistics) ..	2,46,808	2,64,242	2,46,213	2,52,421
Total ...	2,72,574	2,95,574	2,73,873	2,80,674
Balance remaining for consumption ...	25,97,892	26,35,587	23,58,823	25,30,767
Average consumption per head of population, 24,233,680 souls.	...	...	lbs. 8·01	lbs. 8·59
	Mds.	Mds.	Mds.	Mds.
CENTRAL PROVINCES AND BERAR.				
<i>Supply of salt.</i>				
From the Bombay Presidency (trade statistics).	17,07,342	15,48,681	15,25,222	15,93,748
From the Madras Presidency (estimate prepared by the Madras Salt Department).	2,75,000	3,25,000	4,50,000	3,50,000
From the North-Western Provinces, Oudh and Bengal (trade statistics).	5,498	11,398	11,054	9,317
From Sambhar Lake by railway ...	16,457	17,200	40,000	24,552
From Pachbadra Salt Source by road and railway.	1,03,931	89,600	92,434	95,322
Total ...	21,08,228	19,91,879	21,18,710	20,72,939
<i>Exports.</i>				
To Rajputana and Central India (trade statistics).	11,877	12,563	16,161	13,534
To British territory (trade statistics) ...	10,106	4,115	2,555	5,592
Total ...	21,983	16,678	18,716	19,126
Balance remaining for consumption ...	20,86,245	19,75,201	20,99,994	20,53,813
Average consumption per head of population, 14,581,232 souls.	...	...	lbs. 11·85	lbs. 11·59

Statistics of the consumption of salt in different provinces, etc.—concl'd.

	1898-99.	1899-1900.	1900-1901.	Average of 3 years.
RAJPUTANA.	Mds.	Mds.	Mds.	Mds.
<i>Supply of salt.</i>				
Quantity of salt manufactured by Native States.	34,654	39,572	33,194	35,807
Issued from the Sambhar Lake ...	39,54,637	34,38,350	33,47,028	35,80,005
" " Didwana Salt Source ...	2,92,082	2,94,840	2,51,315	2,72,745
" " Pachbadra Salt Source ...	7,41,660	10,59,504	11,39,585	9,80,249
" " Falodi Salt Source ...	11,784	10,099	4,066	8,650
Imported from the Punjab (trade statistics)	209	363	463	345
" " Bombay (trade statistics)	54,290	66,619	34,134	51,681
Total ...	50,89,316	49,09,347	47,89,785	49,29,482
<i>Exports.</i>				
Exports to the Punjab from Sambhar ...	2,68,725	2,54,185	1,87,200	2,36,703
" " " Didwana ...	2,13,783	2,34,391	1,86,647	2,11,607
To North-Western Provinces and Oudh from Sambhar.	28,80,562	22,13,800	22,42,863	24,45,742
To North-Western Provinces and Oudh from Pachbadra.	1,44,525	5,37,115	6,74,600	4,52,080
To Central Provinces ...	1,20,388	1,06,800	1,32,434	1,19,874
To Central India ...	4,19,557	5,70,957	4,85,676	4,92,063
Total ...	40,47,540	39,17,248	39,09,420	39,58,069
Balance remaining for consumption ...	10,41,776	9,92,099	8,80,365	9,71,413
			lbs.	lbs.
Average consumption per head of population, 10,317,362 souls.	...	...	7.02	7.75
CENTRAL INDIA.	Mds.	Mds.	Mds.	Mds.
<i>Supply of salt.</i>				
Quantity of salt manufactured by Native States.	16,672	13,565	10,188	13,475
Imported from North-Western Provinces and Oudh (trade statistics).	40,958	25,023	33,292	33,091
Imported from Bombay (trade statistics)	3,66,503	3,44,295	3,33,437	3,48,078
" " Central Provinces (trade statistics).	11,877	12,563	16,161	13,534
Imported from Rajputana ...	4,19,557	5,70,957	4,85,676	4,92,063
" " Bengal (trade statistics) ...	328	669	1,212	737
Total ...	8,55,895	9,67,072	8,79,966	9,00,978
<i>Exports.</i>				
To Bengal (trade statistics) ...	2,185	1,401	1,813	1,800
Balance remaining for consumption ...	8,53,710	9,65,671	8,78,153	8,99,178
			lbs.	lbs.
Average consumption per head of population, 8,501,883 souls.	...	...	8.50	8.70

APPENDIX XVI.

Return of the number of persons arrested and prosecuted or released departmentally for offences against the salt law during the year 1900-01.

Division.	Number of cases.	Total number of persons arrested.	RELEASED BY THE DEPARTMENT.					Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of convictions on number of persons sent up for trial less those whose cases are pending and those who died or absconded before trial.	Died or absconded before trial.
			Infirm persons, pregnant women, and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance and for want of sufficient evidence.	Total.							
Cis-Indus and Kalabagh Mines	47	95	4	40	10	54	41	4	35	...	89.74	2	
Kohat Mines	52	117	3	13	17	33	84	10	66	7	86.84	1	
Sultanpur Salt Works	1	3	...	...	...	...	3	...	3	...	100.00	...	
Sambhar Lake	31	49	3	...	...	3	46	1	45	...	97.83	...	
Didwana Salt Source	...	...	...	...	...	...	...	...	...	...	...	...	
Pachbadra Salt Source	30	94	27	...	...	27	67	...	58	9	86.57	...	
Internal Branch	867	1,244	32	383	142	557	687	15	606	63	97.58	3	
Total	1,028	1,602	69	436	169	674	928	30	813	79	96.44	6	
Total for 1899-1900	...	1,307	135	444	86	665	642	47	592	...	92.64	3	

APPENDIX XVII.

Return of persons imprisoned and fined for offences against the salt tax during the year 1900-1901.

PERSONS SENTENCED TO FINE, EITHER WITH IMPRISONMENT IN DEFAULT OF PAYMENT, OR IN ADDITION TO IMPRISONMENT.														
PERSONS SENTENCED TO IMPRISONMENT WITH OR WITHOUT FINE.							PERSONS WHO ACTUALLY PAID FINES.							
		Persons imprisoned for one month and under.	Persons imprisoned for more than one month, but less than 3 months.	Persons imprisoned for 3 months, but less than 6 months.	Persons imprisoned for 3 months and upwards.	Total number imprisoned.	Rs. 10 and lesser sums.		More than Rs. 10, but less than Rs. 50.	Rs. 50, but less than Rs. 100.	Rs. 100 and upwards.	Total number fined.	Aggregate of fines.	Average fine.
1900-1901	...	296	92	22	9	419	...	329	67	1	...	397	Rs. 3,089	7.78
Total of 1899-1900		...	...	...	...	278	...	...	...	...	...	323	2,800	8.67
		PERSONS WHO UNDERWENT IMPRISONMENT IN DEFAULT OF PAYMENT OF FINE.					PERSONS WHO ACTUALLY PAID FINES.							
		Persons imprisoned for one month and under.	Persons imprisoned for more than one month, but less than 3 months.	Persons imprisoned for 3 months, but less than 6 months.	Persons imprisoned for 3 months and upwards.	Total number imprisoned.	Rs. 10 and lesser sums.		More than Rs. 10, but less than Rs. 50.	Rs. 50, but less than Rs. 100.	Rs. 100 and upwards.	Total number fined.	Aggregate of fines.	Average fine.
1900-1901	...	54	9	4	...	67	...	280	49	1	...	330	Rs. 2,460	7.45
Total for 1899-1900		...	...	...	...	63	...	...	...	...	...	260	2,107	8.10

The figures of 1900-1901 include 10 persons punished with both fine and imprisonment and exclude 7 persons punished with whipping.
Do. 1899-1900 do. 21 do. do. 12 do.

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REPORT

ON THE

ADMINISTRATION

OF THE

Northern India Salt Revenue Department

FOR THE OFFICIAL YEAR 1901-1902.



*THE NORTH-WEST FRONTIER PROVINCE, THE PUNJAB, THE
UNITED PROVINCES OF AGRA AND OUDH, THE CENTRAL
PROVINCES, RAJPUTANA, CENTRAL INDIA AND THE
PROVINCE OF BEHAR.*



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REPORT
ON
THE ADMINISTRATION
OF THE
Northern India Salt Revenue Department
FOR THE
OFFICIAL YEAR 1901-1902.

There was a decrease of Rs. 15,58,682 in the gross revenue of the Department, the realisations of the year having amounted to Rs. 1,91,77,114 as compared with Rs. 2,07,35,796 in 1900-01. There was no change in the rates of duty nor in the prices at which salt was sold, except at the Pachbadra Salt Source, where the rate of sale was raised from one anna and three pies to one anna and six pies a maund with effect from the 27th of January 1902. Maunds 74,81,964 of salt were taxed as compared with maunds* 80,29,580 in 1900-01, or a decrease of maunds 5,47,616. There was a recurrence of unfavourable manufacturing conditions at the Sambhar Lake, where sales fell off from maunds 36,29,189 in 1900-01 to maunds 31,52,207—a difference of maunds 4,76,982. A rumour too was current during the latter part of the year that duty was about to be reduced, which injuriously affected the sales. Further, much of the salt purchased by traders in 1900-01 was not removed to areas of consumption until the year, under report, the actual quantity issued having been maunds 77,93,290 as compared with maunds 76,05,879 in 1900-01, or an increase of maunds 1,87,411.

Receipts.
Appendix I.

Appendix II.

2. Charges amounted to Rs. 11,27,536 as compared with Rs. 10,11,517 expended in 1900-01, or an increase of Rs. 1,16,019. The net cost of the fixed establishment was higher than in 1900-01 by Rs. 15,390. This was due, mainly, to the payment of enhanced leave allowances and increments of salary to officers; the introduction during the year of a revised scale of pay to Inspectors and the subordinate (Lower Division) Clerical Establishment; the appointment of an Assistant Surgeon at Sambhar; and the necessity for maintaining a temporary establishment at Sambhar throughout the year. The decrease under the head of servants and guards was the result of reductions in the strength of this establishment, which were given effect to under recent orders, while the diminished expenditure on account of exchange compensation was owing to the disbursement in 1900-01 of a large sum in arrears.

Charges.
Appendix I.

The contingent expenditure of the year amounted to Rs. 5,37,344 as compared with Rs. 4,47,059 in 1900-01, or an increase of Rs. 90,285. The expenditure on the manufacture and excavation of salt was greater by Rs. 1,03,656 than in the previous year, as maunds 1,00,51,826 of salt were paid for at the Rajputana Sources and in the *cis*-Indus and Kalabagh Mines Division against maunds 45,85,674 in 1900-01. The principal increase in production occurred at the Sambhar Lake, where the outturn amounted to maunds 61,76,499 as compared with maunds 13,78,943 in 1900-01, and where the manufacturing charges were greater by Rs. 72,284.

* These figures differ from those of the Report for 1900-01 owing to an error of maunds 5,510 in connection with Mandi Salt (see Appendix II).

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

Excluding treaty payments the percentage of charges on receipts amounted to 5·88 as compared with 4·86 in the previous year.

Treaty payments,
Appendix IV.

3. The treaty payments of the year amounted to Rs. 30,22,292. Deducting Rs. 2,25,350 as not fairly debitable to the salt revenue for the reason given in the first paragraph of the Annual Report for 1898-99, a balance of Rs. 27,96,942 remains. Maunds 43,58,291 of salt were issued by this Department to the United Provinces of Agra and Oudh, the Central Provinces, Central India and Rajputana, and maunds 26,96,991 by the Bombay Salt Department to the same areas. On the basis of these issues Rs. 10,69,174 of the balance of Rs. 27,96,942 are debitable to the Bombay Salt Department, and Rs. 17,27,768 to this Department. Adding this last sum to the charges of the Department, the incidence of charges on receipts amounts to 14·89 per cent. as compared with 13·18 per cent. in 1900-01.

Adjustment of the accounts of the Department with those of the Comptroller of India Treasuries.

4. A comparison of the accounts of the Department for 1900-01 with those of the Comptroller of India Treasuries has disclosed no discrepancies, but they differ in respect of two items from the Finance and Revenue Accounts of the Government of India. This Department has been credited in the latter with an item of Rs. 3,383-1-3 on account of salt revenue realised in British Baluchistan, and debited with a sum of Rs. 170 paid at Calcutta to the Second Member of the Board of Revenue of the Madras Presidency.

Strength of the establishment.

5. There was no change during the year in the sanctioned strength of the Department, which comprised, besides the Commissioner and Deputy Commissioner, seven Assistant Commissioners, 29 Superintendents, 7 Assistant Superintendents (excluding Probationers), 91 Inspectors, 125 clerks, 197 petty officers and 1,533 peons. There were 3 Inspectors, 6 clerks, 17 petty officers and 91 peons in excess of scale at the commencement of the year, but by its close the Inspectors and clerks, 8 petty officers and 35 peons had been provided for in vacancies, leaving only 9 petty officers and 56 peons to be absorbed.

On the retirement of the Hospital Assistant at Sambhar an Assistant Surgeon was appointed to the medical charge of the lake. This completed the revision of the medical staff sanctioned by the Government of India.

Towards the end of the year Mr. Dane proposed a further reduction of establishment, and a revision of the grading of the Upper Division of clerks. The sanction of the Government of India to these proposals was received after the year closed, and the changes will be commented upon in the Report for 1902-03.

Deputation of officers for famine duty.

6. Two Superintendents—Messrs. Jeffery-Orchard and Winn—were deputed in February 1902 for famine duty in Rajputana.

Training of officers at the Roorkee College.

7. Mr. G. W. C. Lisle, Superintendent in charge of the Warcha Salt Mine in the *cis*-Indus and Kalabagh Mines Division, was deputed to the Thomason Civil Engineering College at Roorkee for instruction in levelling and surveying, and obtained a certificate of proficiency in the course prescribed at the College.

It is satisfactory to note that the Mayo and Warcha Salt Mines, where mining is carried on in accordance with scientific principles, are now in charge of officers who have been specially trained in levelling and surveying at Roorkee.

8. Maunds 69,16,711 of salt were sold during the year at the full rate of duty as compared with maunds 74,80,928 in 1901-01, or a decrease of maunds 5,64,217. Sales at the Sambhar Lake fell off by maunds 4,76,982 owing to the inferior quality of salt produced under the unfavourable manufacturing conditions that prevailed there; there was a decrease of maunds 1,82,424 in the sales at Pachbadra in consequence of a higher price being charged for the salt at that source towards the end of the year; and the quantity of saltpetre salt excised shows a falling off of maunds 2,718 due to trade fluctuations, and the transfer of the saltpetre refineries at Calcutta to the Bengal Salt Department. This decline was only partially met by an improvement in the trade of other sources, *viz.*, maunds 76,612 at Didwana, maunds 20,858 in the *cis*-Indus and Kalabagh Mines Division, and maunds 437 at the Sultanpur Salt Works. The rumour that the duty was about to be reduced also had a detrimental effect upon the trade of the year, purchases being limited as much as possible to actual requirements.

Sales and issues of salt which paid duty.
Appendix II.

The issues of salt which paid full duty (maunds 72,28,281) were in excess of the quantity cleared in 1900-01 (maunds 70,54,847) by maunds 1,73,434. The quantity removed from the Sambhar Lake was less than in 1900-01 by maunds 68,485, and clearances from saltpetre refineries were also less by maunds 2,718. The removals were larger, however, elsewhere, *viz.*, by maunds 81,198 at Didwana, maunds 1,15,610 at Pachbadra, maunds 46,852 in the *cis*-Indus and Kalabagh Mines Division, and maunds 977 at the Sultanpur Salt Works. The increased issues from Pachbadra were due, in some degree, to an improvement in the facilities for the removal of salt by railway. The figures show that the markets received more salt than in 1900-01, and that therefore the supply was not affected by the decline in sales during the year.

There was a small increase of maunds 16,601 as compared with 1900-01 in the quantity of salt on which special rates of duty were charged (maunds 5,65,253 against maunds* 5,48,652). The falling off of maunds 11,355 at the Kohat Salt Mines (maunds 4,26,023 against maunds 4,37,378) was due to the blockade of the Mahsud Waziris. Sales at the Mandi Mines were better by maunds 27,956 (maunds 1,39,230 against maunds* 1,11,274) owing to the demand being more fully met at the quarries. During 1900-01 one of the quarries had been closed for several months by landslips. At these sources issues kept pace with sales in both years.

9. The quantity of salt sold free of duty was in excess of the sales of 1900-01 by maunds 57,643, but the issues were smaller by maunds 10,012. The quantity purchased and removed by the Rampur Darbar was the same in both years, *viz.*, 5,000 maunds. In consequence of the improvement of agricultural conditions in the Jodhpur State, the Darbar purchased maunds 1,91,645 against maunds 1,34,002 in 1900-01 through the State contractor, who is under an agreement to take a fixed quantity of salt during the year. Issues of this Jodhpur salt amounted to only maunds 1,42,420 against maunds 1,52,432 in 1900-01 owing to the inability of the contractor to remove all the salt that he had purchased during the year.

Salt sold and issued to Native States free of duty, free of both price and duty, and on payment of half duty.

Appendix III.

* These figures differ from the figures of the Report for 1900-01 by maunds 5,516 owing to an error in the sales of that year of the Mandi Mines (see Appendix II).

The quantity of salt issued free of both price and duty was larger than in 1900-01 by maunds 8,150. A running account is kept with the Darbars of the transactions in this free salt, and any balance that may be due is issued on application.

The issue of salt on which half the duty is refunded to the Bikaner Darbar was short of the full quantity due under the salt agreement by maunds 458 only, and Rs. 27,452 were paid by way of refund. The Darbar expressed a wish during the year to receive this treaty salt on payment of half duty at the salt sources in place of a refund of duty on salt booked to the State. This proposal has been acceded to, and the arrangement will come into force from the 1st of October 1902. In addition to the salt on which only half duty is payable, the Darbar manufactures, under the terms of its treaty, a maximum quantity of 30,000 maunds a year at the small salt source of Lonkaran Sar for consumption within the State. This source was visited by a Superintendent of the Department during the year, and the procedure followed by the State officials appeared to be satisfactory. The arrangements of the Darbar with regard to their salt seem to be all that can be desired, and enquiry in the Punjab along the border of the State showed that no salt from Lonkaran Sar enters British territory.

Deputation of officers
to inspect salt works
and salt tracts in
Native States.

10. The salt works and salt tracts in the States of Mewar, Shahpura, Bikaner, Alwar, Bharatpur, Dholpur, Kishengarh, Kotah, Tonk, Datia and Samphar were inspected at the beginning of the year by officers specially deputed for the purpose, in order to ascertain whether the treaty obligations were being observed. A part of the Jaipur State was also visited.

In Mewar the arrangements of the Darbar for the suppression of salt manufacture on lands which are the property of the State appeared to be good, but the production of salt on a considerable scale was found to be carried on in the estates of some Jagirdars—notably in that of Banera. In the Kotah State also the manufacture of salt was found to be practised to some extent. These cases of infraction of treaty obligations were brought to the notice of the Political Officers concerned. Elsewhere the conditions of the salt agreements were found to be observed fairly well.

Arrangements were made towards the close of the year to depute officers to the Gwalior, Jaipur, Mewar and Shahpura States, and the result of these deputations will be noticed in the Report for 1902-03.

RAJPUTANA
SALT SOURCES:
(1)
SAMBHAR.

Sales and issues.
Appendix II.

11. There was a decrease of maunds 4,76,982 in the sales of salt at the Sambhar Lake during the year, maunds 31,52,207 having been disposed of, as compared with maunds 35,29,189 in 1900-01. The difference in the quantity of salt removed from the lake was, however, small, *viz.*, maunds 32,58,033 against maunds 33,26,518 in the previous year, or a decrease of maunds 68,485 only. The stock of salt was sufficient to meet the demand in full, but its quantity was inferior, and traders limited their purchases to actual requirements.

Territorial distribution
of the salt is:—
Appendix VI.

12. The figures of distribution of salt, which was removed to areas of consumption, show that there was an increase of maunds 50,000 in the quantity consigned to the Punjab (maunds 2,37,200 as compared with maunds 1,87,200 in 1900-01) and of maunds 200 in the quantity sent to the

Province of Behar. A falling off, however, occurred in the bookings to other areas, *viz.*, maunds 60,213 to the United Provinces of Agra and Oudh, maunds 11,595 to Rajputana, maunds 8,727 to Central India and maunds 30,000 to the Central Provinces. A recurrence of seasons favourable to the manufacture, and production of salt of good quality, will probably result in the trade of the lake resuming its normal dimensions.

SAMBHAR.

In the eastern districts of the United Provinces of Agra and Oudh Sambhar has been largely displaced by Baragara salt from the Kharagora salt works in the Bombay Presidency. The latter has to be carried a much longer distance, across India in fact, but the differential mileage rate charged by the railway enables it to compete with Sambhar within areas which would otherwise obtain their supplies from the lake. Maunds 8,54,694 of Baragara salt were booked to the United Provinces during the year, as compared with maunds 21,82,650 of Sambhar, and maunds 7,91,000 of Pachbadra salt.

There was a decrease of maunds 1,05,826 in the uncleared balance at the close of the year (maunds 2,85,198 against maunds 3,91,024 at the end of 1900-01) the result of exigencies of trade and the demand in the markets.

13. In respect of the quantity of salt produced, the results of manufacture at the lake during the year were fairly good. Maunds 63,75,864 were added to stock, and the stock balance at the close of the year amounted to maunds 37,48,739 as compared with maunds 5,53,742 at the end of 1900-01.

Manufacture of salt.

Appendix V.

14. The monsoon rainfall was very deficient and unfavourable. The annual normal rainfall is 20.74 inches. The entire fall of the year amounted to only 10.37 inches on 29 days, as compared with 23.88 inches on 73 days in 1900-01. The monsoon commenced on the 8th of July and practically ceased on the 20th of August 1901, the fall during those two months amounting to only 9.69 inches on 22 days. Very little water entered the lake from the feeder streams, and the heat of the weather during the breaks in July and August caused rapid evaporation. Rain fell in September on two dates only, when 22 cents were registered. At the beginning of September the brine in the lake was very impure and discoloured, its depth outside the Sambhar and Nawa Kyars, respectively, being $4\frac{1}{2}$ and $8\frac{1}{2}$ inches only, and by the end of September it had practically all disappeared by evaporation. The unfavourable character of the season can be realised, when it is mentioned that the best quality of Sambhar salt is obtained when the lake is filled to such an extent that the brine does not reach saturation point until February at earliest.

Rainfall and the character of the season.

15. Extraction of salt from the Kyars, from brine formed by the monsoon rainfall of 1900, was proceeding at the opening of the year under report, and by the end of June 1901 maunds 24,07,162 had been secured from the works at Sambhar and Nawa. The outturn of 1900-01 amounted to maunds 7,43,396. The larger production of the past year was owing to the comparatively favourable rainfall of 1900. None of the salt was of first rate quality, but it had to be accepted in consequence of the deficiency of the stock balance in hand. As soon as it became apparent that the monsoon rainfall of 1901 had ceased in August, arrangements were made to fill the Kyars with the brine available, inferior

Kyar salt.

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though it appeared to be. Of the ten Kyars at Sambhar, brine was run into six and a part of seventh; the rest could not be filled owing to the disappearance by evaporation of the brine in the lake. The Kyar at Nawa was also filled, but the depth of brine in the pans of all the works was less than is necessary for the production of salt of good quality. Extraction commenced early in October and was completed in December, maunds 17,65,242 having been obtained and stored during the interval. The entire quantity of salt obtained from the Kyars during the year was maunds 41,72,404, and very little of it was of good quality.

Pan salt.

16. Maunds 20,04,095 of salt were manufactured during the year in shallow evaporation pans constructed on the edge of the lake, as compared with maunds 6,35,547 in 1900-01. The increase in production was owing chiefly to the comparatively favourable character of the monsoon of 1900, which permitted of manufacture being carried on during the first three months of the year, and also to the production of this kind of salt being vigorously pushed after the cessation of the monsoon of 1901. During April, May and June 1901, 3,628 pans produced maunds 10,10,315 of salt, and maunds 9,93,780 were obtained from 3,114 pans constructed after the cessation of the monsoon of 1901. This description of manufacture was proceeding when the year ended, but died out shortly after its close. The quality of the salt was inferior during both years. In the year under report the whole of it was produced from subterranean brine, which contains inferior salts in solution, and which is obtained from shallow wells dug in the bed of the lake. In favourable seasons pans on the lake edge are worked with lake brine, and the best salt is manufactured in this way. Such brine, however, was not available during the year under report.

Lake salt.

17. No spontaneous salt could be obtained from the lake during the year, as the quantity of brine in it was insufficient for collection in the enclosures, which are constructed for the purpose at convenient points in the bed of the lake when conditions are favourable. This description of salt is easy to win, and the inability of the Department to obtain it for some years past is evidence of the unfavourable nature of recent seasons.

Cost of manufacture during the year.

18. The cost of the extraction and storage of Kyar salt during the year amounted to Rs. 73,558, expenditure on maintenance and repairs to Rs. 19,075 and interest on the capital invested in the works to Rs. 29,123. The incidence of the total sum of Rs. 1,21,756 on the outturn of maunds 41,72,404 amounted to 5.60 pies a maund as compared with one anna* and 5.87 pies a maund on the outturn of maunds 7,43,396 in 1900-01. The accumulation of bitter and inferior salts in the works has been large recently, and the cost of cleansing the pans at the close of each season has been heavy in consequence; but, apart from this circumstance, the incidence of the cost of Kyar salt fluctuates in accordance with the quantity produced, as the works are extensive and designed for the production of a large outturn under ordinarily favourable conditions.

The work of pitching the sides of the pans of the Kyars at Sambhar with stone was continued during the year, and Rs. 5,795 were expended under this head. Of ten Kyars, the sides of the pans of six have been pitched, and only four now

* One anna was omitted by error in the Report for 1900-01.

remain to be dealt with. Considerable economy will result from the completion of this work, as the maintenance of perishable grass and stakes to protect the sides of the pans from erosion is expensive.

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Pan salt was purchased from the contractors, who worked the pans, at the rate of 3.36 pies a maund, and its storage cost 1.37 pies a maund, or, in all, 4.73 pies a maund. This compares favourably with the rate of 8.14 pies a maund paid in 1900-01, when special difficulties were experienced in working lake edge pans, as described in paragraph 14 of the report for that year. The cost of production is also lower than that of Kyar salt, but it must be remembered that the Kyars produce salt in larger quantities, and of better quality, than pans on the lake edge.

19. The increasing difficulty of obtaining salt at Sambhar in quantity sufficient to meet the demand induced Mr. Dane to consider the question of the resources of the lake before he went on leave in January 1902, and on his recommendation an officer of the Geological Survey, Dr. F. Noetling, Palæontologist to the Government of India, was deputed, under the orders of Government, to visit the lake and examine the source whence the salt is derived. This visit was paid just before the close of the year, and the conclusions at which Dr. Noetling arrived were—(1) that the production of salt is in direct proportion to the quantity of water which accumulates in the lake basin during the annual rainfall; (2) that this water takes up chloride of sodium from a stratum of brine, which underlies the bed of the lake under hydrostatic pressure, and the horizon of which is within a few feet of the surface; (3) that the decrease in the production of salt is solely due to the deficient rainfall of late years; and (4) that on the recurrence of normal rainfall the production of salt will assume its former dimensions. The theory advanced by Dr. Noetling as to the origin of the subterranean brine is that it rises from below through a fault in the strata of the Aravali Range, which crosses the lake along its minor axis. This theory will, if possible, be tested during the current year by a series of borings in the lake-bed, and, if it proves correct, the future of Sambhar will be assured, unless a failure occurs in the supply of subterranean brine, and there is at present no reason to apprehend this. I trust that it will be possible to decide definitely during the current year with regard to the resources of this important salt source.

Enquiry into the resources of the lake by an officer of the Geological Survey.

20. Dr. Noetling's report emphasises the importance of the water-supply of the lake. The question of the removal of the obstructions on the rivers which provide that supply, and which was alluded to in the Report of 1900-01, continued to be discussed during the year. Observations of river discharges during the monsoon of 1901 proved to be of no value owing to the deficient rainfall. Since the close of the year it has been decided by the Government of India that no steps are to be taken which would interfere with any existing irrigation works in the catchment area of the lake, until reliable data are available as to the discharge of river water into its basin. Complete observations, during the monsoon of 1902, of the discharge of all the streams which enter the lake, will be recorded, by the officers of the Public Works Department in Rajputana.

Water-supply of the lake.

21. The balance of stock with which the year closed, maunds 37,48,739, was satisfactorily large in the difficult circumstances attendant on manufacture during the year,

Stock balance of salt, Appendix V.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

SAMBHAR.

and, if the monsoon of 1902 proves to be a favourable one, and the geological view of the resources of the lake is correct, there will be no difficulty in meeting the demand during the year now current.

Seventy-four heaps of salt were cleared during the year. The contents of these as estimated amounted to maunds 26,09,566, while the actual outturn was maunds 28,08,931, an excess of maunds 1,99,365, or 7.64 per cent. A great deal of newly manufactured salt was disposed of, and in this there was no loss by exposure to rainfall and very little from dryage. Even in the case of heaps which had been exposed to rain, the loss was comparatively small owing to the deficiency in the monsoon of 1901.

Financial result of the lease of the Sambhar Lake.

22. The following is a summary of the financial result of the lease of the Sambhar Lake to the close of the year :—

Stock account.

Salt produced (including excesses found in stock)—

			Maunds.
Down to close of 1900-01	...	...	10,50,01,849
During 1901-02	...	...	63,83,738
Total	...	...	11,13,85,587

Salt cleared from account (including sales, free deliveries, wastage and dryage)—

Down to close of 1900-01	...	...	10,44,48,107
During 1901-02	...	...	31,88,741
Total	...	...	10,76,36,848

Balance of stock at close of 1901-02	...	...	37,48,739
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Revenue account.

Realisations from sales of salt produced—

			Rs.
Down to close of 1900-01	...	...	2,98,44,190
During 1901-02	...	...	7,97,780
Total	...	...	3,06,41,970

Expenditure incurred, including treaty and royalty payments—

Down to close of 1900-01	...	...	2,67,86,516
During 1901-02	...	...	9,30,307
Total	...	...	2,77,16,823

Net credit balance at the close of 1901-02	...	...	29,25,147
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The credit balance is less than that of 1900-01, by Rs. 1,32,527; but, on the other hand, the stock balance of salt was larger by maunds 31,94,997, worth Rs. 7,98,749 at the present selling price of 4 annas a maund. According to this estimate there was a net profit of Rs. 6,66,222 on the operations of the past year.

23. There was an increase of maunds 76,612 in the sales of salt which paid full duty at Didwana, maunds 2,93,499 having been sold as compared with maunds 2,16,887 in

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1901-1902.

1900-01. There was a sufficiency of fodder and water in the desert country over which the trade routes of this source pass, and an increase in the traffic was the result. Clearances at this source keep pace with the sales, as purchases are not made, as a rule, until animals for the removal of the salt are available. The issues amounted to maunds 2,97,127 as compared with maunds 2,15,929 in 1900-01, or an increase of maunds 81,198.

DIDWANA.

The sales and deliveries of duty free salt to the Jodhpur State were also larger by maunds 9,625, maunds 25,011 having been taken by the Darbar, as compared with maunds 15,386 in 1900-01. Appendix III.

24. The salt brine of the wells of this source is inexhaustible in quantity, and manufacture is therefore not affected by variations in the rainfall. No salt was made at the commencement of the year, as the stock balance was sufficiently large to meet the demand, but production began towards its close, and extended into the current year. The balance of stock at the end of the year, maunds 2,40,065, was ample for all requirements, supplemented as it was by the quantity produced in April and May 1902.

Manufacture and stocks of salt.
Appendix V.

The salt stocked during the year cost 4.29 pies per maund to manufacture and store, as compared with 4.93 pies in 1900-01. Salt is paid for according to quality at rates varying from 2 to 3 pies a maund, and fluctuations in cost occur on this account, and also in connection with the amount of carriage available for storage.

25. Maunds 1,38,543 of salt which had paid full duty at Didwana were consigned from this source to the Kuchaman road and Makrana railway stations on the Rajputana-Malwa and Jodhpur-Bikaner Railways, and were booked thence to the marts of Bhiwani, Delhi, Panipat and Karnal in the Punjab, and to Mozaffernagar and Nagina in the United Provinces of Agra and Oudh. Similar bookings in 1900-01 amounted to maunds 1,11,161. Maunds 1,58,584 were removed by road as compared with maunds 1,04,768 in 1900-01, viz., maunds 1,11,271 to the districts of the Punjab marching with Bikaner and Jaipur territory, against maunds 75,486 in 1900-01; and maunds 47,313 against maunds 29,282 in the previous year to the Ajmer district, and the States of Bikaner, Jaipur, Kotah and Bundi in Rajputana.

Territorial distribution of traffic.
Appendix VI.

26. Owing to the recurrence of unfavourable conditions of manufacture at the Sambhar Lake, the strain on the resources of the Pachbadra Salt Source continued during the year, and at last became so great that it was doubtful whether the stock of salt available would be sufficient to meet trade requirements until the beginning of the manufacturing season of 1902-03. In these circumstances the price of Pachbadra salt was raised from one anna and three pies to one anna and six pies a maund with effect from the 27th of January 1902, and this sufficed to check the excessive demand and to divert some part of the trade back to Sambhar.

(3)
PACHBADRA.
Sales and issues.
Appendices II and III.

There was a decrease of maunds 1,82,424 in the sales of salt which paid full duty, maunds 9,31,522 only having been sold as compared with maunds 11,13,946 in 1900-01. The quantity of duty free salt purchased by the Jodhpur Darbar was, however, larger by maunds 41,650 (maunds 1,56,200

PACHBADRA. against maunds 1,14,550). The quantity of salt issued free of both price and duty was the same in both years, *viz.*, maunds 1,000 to Mewar and maunds 10,000 to the Jodhpur State.

Maunds 9,10,058 of the salt, which paid full duty, were disposed of under the through traffic system, and maunds 21,464 were sold to local purchasers. Of this latter quantity only 100 maunds were bought for removal by railway, the rest, maunds 21,364, being purchased by Banjaras for conveyance by road. The trade of these carriers improved somewhat from maunds 16,718 in 1900-01 to maunds 21,364 in the past year, but the scarcity of fodder and water over the country between the Aravalis and Pachbadra, in consequence of deficient rainfall, prevented many of them from visiting the source. This branch of trade would improve in some degree with good rainfall, but, owing to the extension of railways, it is never likely to reach its former dimensions.

Actual issues of salt, on which duty was realised, were greater by maunds 1,15,610, clearances amounting to maunds 11,11,215 as compared with maunds 9,95,605 in 1900-01. There was difficulty during the latter year in clearing salt as quickly as it was purchased by the trade owing to insufficiency of rolling-stock on the Jodhpur-Bikaner Railway, and the year closed with an uncleared balance of maunds 2,24,410. The same difficulty was experienced from time to time during the year under report, but facilities for removal improved, and, by the end of it, the uncleared balance was reduced to maunds 45,400.

Though a larger quantity was purchased, the issues of duty free salt to the Jodhpur Darbar were less than in 1900-01 by maunds 26,005. This was owing to the contract system that is followed by the Darbar in connection with their salt. The contractor has to purchase a certain quantity during the year, and it sometimes happens that he is unable to remove the whole of the salt before its close.

Territorial distribution
of the trade.
Appendix VI.

27. The total quantity of salt which issued during the year, maunds 12,29,190, is the largest that has been removed from the source since the Department assumed charge of it in 1878-79. Bookings to the United Provinces of Agra and Oudh were larger by maunds 1,16,400 (maunds 7,91,000 against maunds 6,74,600), and consignments to the Central Provinces increased by maunds 13,676 (maunds 1,06,110 against maunds 92,434). Consignments to the United Provinces were widely distributed over that area, where Sambhar salt was displaced to the extent of the enhanced issues from Pachbadra. There was a decrease of maunds 31,485 in the quantity issued for Rajputana (maunds 2,13,462 against maunds 2,44,947), attributable principally to the smaller quantity of salt cleared for the Jodhpur State, and of maunds 9,323 (maunds 1,18,068 against maunds 1,27,391) in the bookings to Central India owing to fluctuations of trade. Maunds 400 were consigned to the eastern districts of the Punjab as compared with maunds 213 sent to the same area in 1900-01. A small consignment of 150 maunds was also sent into Sindh over the newly opened extension of the Jodhpur-Bikaner Railway to Shadipali in that Province.

Manufacture and stocks
of salt.
Appendix V.

28. The year was an unfavourable one for the manufacture of salt at Pachbadra, in respect of both the quantity and the quality of the outturn. As salt is obtained from subterranean brine, the source is independent of minor fluctuations in the annual rainfall, but the drought of the last few years has been exceptionally severe. The average annual

fall of the past three years was only 3.79 inches, as compared with an average of 12.78 inches for the three years which ended with 1898-99. The fall of 1899-1900 was only .95 of an inch, that of 1900-01 7.47 inches, and that of the past year 2.96 inches. As a result of the continued drought, the brine level has fallen, and the brine obtainable has been of such high specific gravity that salt of a quality inferior to that usually produced has formed in it and in smaller quantities. It is to be hoped that the monsoon of 1902 will be a favourable one, as the source is greatly in need of a recurrence of normal rainfall. One result of the severe drought was that drinking water for the people at the source had to be brought throughout the year by railway from wells at Balotra on the Luni river, a distance of 10 miles.

PACHBADRA.

29. To meet the heavy demands of the trade, extraction of salt was undertaken from 148 pits during the year, and these were calculated to yield about 13 lakhs of maunds. Maunds 11,78,429 were credited to stock, and the work of extraction and storage was proceeding when the year closed. Much of the salt produced was smaller in crystal, and inferior in quality, to that obtained in previous years owing to the high specific gravity of the brine, and to the proportion of inferior salts in it being larger than usual, as also to the circumstance that the strain on the source compelled the acceptance of pits which had not been properly set with thorns, and which contained salt of poor quality.

Pits opened for extraction.

The minus closing balance at the end of the year amounted to maunds 2,97,109, as compared with a similar balance of maunds 3,76,816 at the close of 1900-01. These figures are nominal. As explained in last year's report, salt is brought upon our books when pits have been quite emptied of their contents and the produce has been stored. When the demand is brisk, salt is issued from pits under extraction, in which case stock is credited only when the whole of the produce of the pits has been cleared. The arrangements made for production left an estimated stock balance of about 5 lakhs of maunds to meet the demand during the current year until resumption of extraction in November 1902, and it is believed that this quantity will be sufficient. Salt is obtained so readily from the pits that it is not necessary to keep large stocks in reserve, and new salt has a better market value than salt that has been long in store.

30. No change was made in the preventive arrangements on the Luni river and its delta. During April and May 1901 maunds 4,822.14 of free salt were distributed, at the rate of six sers per head, to 32,149 persons inhabiting 37 villages within, and in the immediate neighbourhood of, the delta of the Luni. The distribution of 1900-01 amounted to maunds 4,110.24 to 27,407 persons, and the increase in the population during the past year indicates some revival of prosperity by the return of people, who had migrated to Sindh and elsewhere under the pressure of famine.

The Luni Salt Tract.

31. The sales of salt at Falodi by the officials of the Jodhpur Darbar were in excess of those of 1900-01, maunds 10,434 having been disposed of against maunds 4,066. It is believed that the larger sale was due to improvement in the agricultural conditions of the country, supplied from this source. There was a stock of maunds 51,653 of salt, the property of the Department, lying at the Falodi Source in charge of the State officials when the year closed.

(4)

FALODI.

Sales of salt
Appendix III.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

Financial result of the lease of the minor salt sources in Jodhpur.

32. Article 11 of the Salt Agreement with the Jodhpur State stipulates that in the event of the total realizations from the salt sold at Didwana, Pachbadra and Falodi exceeding in any year the charges properly debitable to those sources, one-half of the excess shall be paid to the Darbar. The financial result of the administration of the three sources is therefore shown below :—

Receipts.

		Rs.
By sale of maunds	3,18,510 of salt at Didwana ...	14,930
" " "	10,87,722 of salt at Pachbadra...	86,286
" " "	10,434 of salt at Falodi ...	978
Total ...	14,16,666	Total ... 1,02,194

Charges.

To fixed and contingent charges, excluding treaty payments.	{ Didwana 48,123 Pachbadra 1,63,330 Falodi ...
Liabilities under Article VI of the Agreement	3,76,000
" " " X " " "	1,25,000
Total	7,12,453
Net debit balance	6,10,259

The debit balance of 1900-01 amounted to Rs. 5,59,699. The less favourable result during the year under report was owing partly to a smaller quantity of salt having been sold to traders (maunds 14,16,666, value Rs. 1,02,194, against maunds 14,64,835, value Rs. 1,07,251), and partly to an increase in the fixed and contingent charges at Pachbadra and Didwana (Rs. 2,11,453 against Rs. 1,65,950), which was due principally to a larger quantity of salt having been purchased from manufacturers during the past year (maunds 14,45,530 against maunds 8,55,089).

Sale price of salt at the Rajputana Sources. Appendix VII.

33. The calculations in the Appendix of the price at which salt should be sold at the sources in Rajputana show that, during the 20 years which ended with 1901-02, maunds 9,98,67,688 of salt were produced at an average cost of 3 annas a maund, and that maunds 9,61,24,340 were disposed of at an average price of 3 annas and 7 pies a maund, leaving a profit of 7 pies a maund. During the year under report maunds 77,88,069 of salt were produced at an average cost of one anna and eight pies a maund, and maunds 45,73,873 were sold at an average price of three annas and two pies a maund, leaving a profit of one anna and six pies a maund. This is a more favourable result than was obtained in 1900-01, when there was a loss of two annas a maund on the year's transactions in Rajputana.

THE PUNJAB
SALT SOURCES:
(1)
CIS-INDUS AND
KALABAGH
MINES.
Sales and issues,
Appendix II,

34. A small increase of maunds 20,858 occurred in the quantity of salt sold in this division during the year, the sales amounting to maunds 24,26,378 as compared with maunds 24,05,520 in 1900-01. Though the rate of progress has been slow, the trade of these mines has steadily increased during the past six years. A considerable increase in sales

was anticipated during the year, but towards its close trade was checked by a persistent rumour that the duty was about to be reduced. The plague in the Punjab also affected the trade with that province prejudicially to some extent. CIS-INDUS MINES.

The sales from the different depôts were as follows:— Warthganj, maunds 21,57,468 as compared with maunds 21,75,463 in 1900-01; Warcha, maunds 1,06,220 against maunds 94,759; Nurpur, maunds 3,713 against maunds 3,221; and Kalabagh, maunds 1,58,977 against maunds 1,32,077. The salt from the Mayo Mine formed 88·88 per cent. of the total sales of the division, as compared with 90·44 per cent. in 1900-01. The small decrease in the sales of the Warthganj depôt appears to have been owing partly to the rumour of a reduction of duty, and partly to some marts, which formerly obtained salt from it, having sent for their supplies from Kalabagh *via* the Mari-Attock Railway. Nearly the whole of the trade of Warthganj is through traffic, and the rumour above referred to would affect it more than that of other depôts, as traders of distant marts, whose salt takes some time to reach them, would, under the circumstances, be reluctant to send for larger consignments than they actually required. The increase at Warcha was probably the result of trade fluctuations. Nurpur supplies local wants only, and the improvement in sales there was owing to favourable conditions of agriculture on the Salt Range. The increase at Kalabagh was owing to the opening of the Mari-Attock Railway, as salt from that depôt now goes in considerable quantities *via* Attock to marts on the main line between Attock and Rawalpindi.

The difference between sales and issues is always slight in this division, maunds 24,48,270 having been cleared against maunds 24,01,418 in 1900-01.

35. The greater part of this salt is consumed in the *cis*-Indus Punjab, including the Feudatory States and Kashmir. There was practically no difference in the quantity booked to this area during the past two years (maunds 19,44,153 in the past year against maunds 19,45,272 in 1900-01). Consignments to the United Provinces of Agra and Oudh were heavier by maunds 36,300 (maunds 3,44,225 against maunds 3,07,925) and to the Province of Behar in Bengal by maunds 4,552 (maunds 1,36,880 against maunds 1,32,328). Exports to the country *trans*-Indus fell off by maunds 2,101 (maunds 620 against maunds 2,721), but British Baluchistan took a slightly larger quantity (maunds 1,336 against maunds 1,142) and clearances for Sindh increased from maunds 11,330 to maunds 21,056.

Territorial distribution
of trade.
Appendix VI.

It is not clear as yet whether the increase in the trade with the United Provinces and Behar has resulted from the reduction of freight rates on the North-Western Railway, alluded to by Mr. Dane in paragraph 36 of his Report for 1900-01, or if it was due, in the case of the first area, to the inferiority of Sambhar salt which rock salt displaced, and to fluctuations in prices of salt at Calcutta in the case of the second. The rates did not influence the trade favourably on the section of the Delhi-Kalka line between Umballa and Delhi, as there was a decrease in bookings to intermediate stations of 900 maunds, and no salt was booked direct to Delhi against maunds 535 in 1900-01. There was also a decrease of maunds 2,860 in consignments to Saharanpur and Meerut. Rock salt is most in favour in the damp country of the eastern districts of the United Provinces and Behar. Elsewhere it is considered too sweet

INDUS-INDUS MINES. to the taste, as the people miss the sharp flavour and dietetic properties of the inferior salts, which other varieties have in admixture. In Baluchistan rock salt has to compete with earth salt of local manufacture, and the figures I have given show that the trade in the former is insignificant. Earth salt has been taxed during the year in Baluchistan to the extent of one rupee and one rupee eight annas a maund. I obtained four samples of it, and analysis showed it to be of poor quality as compared with rock salt. The proportions of chloride of sodium varied from 89.53 to 87.63 per cent. and of sulphate of sodium from 7.4 to 2.7 per cent. The percentage of sodic chloride in rock salt is about 97.28. The Government of India having expressed a desire in letter No. 2170-E.A. of the 31st December 1901, from the Foreign Department to the Hon'ble the Agent to the Governor General in Baluchistan, that rock salt might be cheapened in that Province, I asked the Traffic Superintendent of the North-Western Railway for the freight rates between Khewrah and Quetta, and enquired if they could not be lowered in order to stimulate the trade between those two places. The information I asked for was not supplied, and it was stated that it was doubtful whether it would benefit the railway to encourage the trade from Khewrah. It appears from this that the railway is not disposed to stimulate the trade in rock salt with Baluchistan at the expense of the trade from Karachi. I find that difficulties of this kind exist elsewhere also, some descriptions of salt being specially favoured for the reason that greater profits accrue to railways from their carriage. I have mentioned an instance in paragraph 12 in connection with Baragara salt.

Excavation of salt,
Appendix V.

36. No difficulty is ever experienced in meeting the trade demand at these mines. Labour is always available, and the arrangements for mining salt and placing it in the hands of traders are as efficient as it is possible to make them. Maunds 24,29,797 of rock salt were excavated during the year as compared with maunds 23,51,642 in 1900-01, or an increase of maunds 78,155. The excavation of the salt of the Mayo Mine was paid for at the rate of $10\frac{1}{2}$ pies a cubic foot, and the out-turn in weight amounted to 135.69 maunds a cubic foot as compared with 135 maunds in 1900-01. At Warcha, Nurpur and Kalabagh the miners are paid for the quantity of salt actually cleared by the trade, the rate at the first two places being Rs. 3-12 per 100 maunds, and at the Kalabagh quarries, where the salt has to be carried some distance to the bank of the Indus, Rs. 4-2 per 100 maunds. At the Mayo Mine the year closed with the balance of maunds 4,45,094 of salt available for issue, as compared with maunds 4,45,447 at the end of 1900-01, and this was ample to meet trade demands, as mining was in active progress at the commencement of the current year. The balances at the Warcha and Kalabagh depôts, which were maunds 7,449 and maunds 11,123, respectively, as compared with maunds 4,800 and maunds 10,000 at the end of 1900-01, were also sufficient to meet the demand. The Nurpur Mine supplies a petty local trade, and it is not necessary to keep any stock, salt being excavated there as it is required.

Work done in the Mayo
Mine

37. Work in the Mayo Mine progressed steadily during the year. 15,89,750 cubic feet of salt were excavated, 1,465 cubic feet of marl were removed in the construction of additional loading stations on the tramway in the mine, and a length of 604 lineal feet of tunnelling was done. The exploration tunnels in working blocks Nos. 12 and 22 of the Pharwala seam were pushed forward $32\frac{1}{2}$ and 35 feet, respectively, and

gypsum was struck, but, as salt may underlie the gypsum, exploration will be continued. Two tunnels, 103½ and 92 feet in length, were driven for the purpose of opening out the Pharwala seam at and above the level of the tramway in working block No. 14. Existing tunnels were kept in order, and, wherever necessary, pathways in the mine were fenced in with boards to prevent salt, dropping from the heads of carriers, from falling upon miners in deep workings below. The main masonry drain of the mine was extended a distance of 1,329 lineal feet along the tramway, 652 lineal feet of new drains were constructed on the surface of the mine hill, and the entire drainage system was maintained in thorough order. Portions of exhausted workings in blocks Nos. 12, 13, 15, 16, 22 and 23 in the Bagi seam were filled with waste salt, to relieve the pillars of some of the superincumbent weight of the hill. The mine maps were kept up to date, and a contour map of the mine hill was also prepared.

CIS-INDUS MINES.

Necessary additions were made to the rolling-stock of the tramway, and the lines within the mine and to the Warthganj depôt were kept in efficient working condition.

38. The work of filling up the old workings at Warcha with waste salt from the new mine was continued during the year, and the tunnel from working block No. 2, which was commenced in 1900-01 for the purpose of affording a direct passage from the new mine to the entrance tunnel, was advanced 94½ feet.

Work in the Warcha Mine.

39. The building, which was adapted for the new hospital at Khewrah, was further altered during the year, and had been completed and furnished by its close at a total cost of Rs. 4,370. Both indoor and outdoor patients can now be treated with efficiency and comfort.

New Hospital at Khewrah.

The Warthganj depôt was enlarged during the year to meet trade requirements, the storage and filling platforms being extended 106 feet to facilitate the handling of salt for issue under the through traffic system.

The work of burying outcrops in this division was vigorously pushed on during the year, and a map is under preparation showing the exact position of each outcrop buried and open.

40. Two accidents occurred in the Mayo Mine. In one case a boy of about 15 years of age, who was working in block No. 29 of the Bagi seam, was killed by the fall of a block of salt from the roof of the working. The mine overseer had examined the roof on the day previous, and there was no indication of any part of it being in a dangerous condition. In the second case a woman, who was carrying salt, slipped and fell, and one of her ribs was broken by the load falling on her back. She speedily recovered.

Accidents.

There were three accidents on the tramway at the Warthganj depôt. In two cases the coolies who received injuries were engaged in moving trucks loaded with salt, and walked in front of them in contravention of orders. In one instance a man tripped and fell on the line, and his foot was bruised and lacerated by the wheel of a truck; in the other a man's foot jammed between two rails, and in the effort to free himself he placed a foot on the line, and the wheel of an advancing truck passed over it, cutting through three toes and fracturing a fourth. In the third case a boy of about 16 years of age with defective eyesight was walking on the tramway line below a steep gradient with a curve near the depôt, and was

CIS-INDUS MINES.

run over by a truck loaded with salt. His right foot was so badly injured that it had to be amputated, and a bone in the left one was fractured. The brakesmen on the truck did their best to draw the boy's attention to the danger that was threatening him, but he paid no attention to them, and it was not possible to stop the truck in the short distance.

An accident at the Kalabagh quarries, which at first appeared to be of no importance, ended with fatal consequences. A quarry labourer of about 40 years of age slipped and fell while loosening blocks of salt with a crowbar and about 20 sérs of earth fell from the quarry wall upon his back. He was slightly cut and bruised, but evidently sustained some internal injury, as peritonitis supervened while he was in hospital, and the case ended fatally.

There were no accidents in the mines at Warcha and Nurpur.

Smuggling of Kohat
salt into the country
cis-Indus.

41. Enquiries were again made with regard to the smuggling of Kohat salt into the country *cis-Indus* between Mari and Khushalgarh. The temptation to pass salt across the Indus is strongest along this section of this course of the river, as it is nearest to the Malgin quarries. No seizures were effected, but it appears probable that small quantities of Kohat salt are consumed in *cis-Indus* villages near the river. Smuggling on an extensive scale, however, has not occurred. The trade of the Kalabagh quarries shows that the railway traffic with marts on the left bank of the Indus between Attock and Ghazi Ghat increased from maunds 18,494 in 1900-01 to maunds 19,258 during the year under report, and that there was also an increase in the river traffic between the same points from maunds 5,312 to maunds 6,376. The trade of the Warcha depôt with the important marts of Bhakkar and Leiah on the left bank of the Indus increased from maunds 7,560 to maunds 10,260. And, finally, maunds 1,449 of salt were issued at Kalabagh itself on the right bank of the Indus for local consumption, as compared with maunds 1,125 in 1900-01. It is, however, still necessary to maintain the existing restrictions on the possession and transport of salt *cis-Indus*.

(2)
KOHAT MINES.
Sales and issues.
Appendix II.

42. The quantity of Kohat salt which paid duty (maunds 4,26,023) was less by maunds 11,355 than the quantity on which revenue was realised in 1900-01 (maunds 4,37,378). This was the result of a falling off in the trade with Bannu and the Derajat in consequence of the blockade of the Mahsud Waziris. Issues differed from sales by maunds 244 only, as traders resort to the mines, and remove their salt, as soon as possible, after depositing the duty in treasuries.

Territorial distribution
of the trade.
Appendix VI.

43. Compared with 1900-01 destinations of consignments declared at the mines show a decrease of maunds 1,110 in the quantity for British territory (maunds 3,35,284 against maunds 3,37,394),* and of maunds 12,869 for independent country across the border (maunds 89,495 against maunds 1,02,364).* There was an increase of maunds 33,889 in the quantities booked to marts in the Kohat and Peshawar districts, but a decrease of maunds 34,999 occurred in the bookings to the Bannu and Derajat districts, and the Kurram valley, the falling off in consignments to Bannu, whence the Waziris obtain the greater part of the salt they require,

* These figures differ from those given in the Report for 1900-01 by maunds 16,275 owing to the Kurram valley having been classed in that year as independent territory.

amounting to maunds 31,914. This decline was no doubt owing to the blockade of the Mahsud Waziris, and by the time it was raised, the heat of summer had begun and the trading season had passed. **KOHAT MINES.**

No salt was booked at the depôts direct for Waziristan during the year, maunds 163 having been so consigned in 1900-01. There was an increase of maunds 2,630 in the consignments declared for Afghanistan (maunds 5,937 against maunds 3,307), and of maunds 1,137 in the trade with Tirah (maunds 3,042 against maunds 1,905); but consignments to Swat and Bajaur fell off during the year by maunds 16,473 (maunds 80,516 against maunds 96,989) in consequence, it is said, of scarcity of water and fodder on the trading routes owing to drought. The increase in the bookings to Kohat and Peshawar probably explains this falling off, salt being taken from those marts into the Swat Valley instead of direct from the mines.

The figures of the Statistical Bureau show that the salt trade with Afghanistan and Tirah has been practically stationary during the past two years, the exports having been maunds 34,341 in 1900-01 and maunds 34,271 in 1901-02; but that in the latter year there was a decline of maunds 40,473 in the exports to Dir, Swat, Bajaur and Buner. The trade with this latter area during the past five years has been as follows: maunds 97,620 in 1897-98, maunds 1,78,583 in 1898-99, maunds 4,07,085 in 1899-1900, maunds 2,36,445 in 1900-01, and maunds 1,95,972 in 1901-02. These large quantities were evidently intended for transport beyond the Swat Valley northwestwards, and the decline since 1898-99 is probably due to the gradual exhaustion of stocks of cheap salt which were stored in the Peshawar Valley before the duty was enhanced. I am making enquiries into this matter.

44. There was no change in the system under which salt is issued from the quarries. The traders make their own arrangements with the miners for the salt they require, and the quantities so indented for are excavated and supplied. No delay occurred during the year in the issue of salt under these arrangements to the traders, and no complaints were made by them with regard to the system of payment of duty into treasuries. The miners maintained their refusal to store salt in the depôts constructed at Bahadur Khel and Malgin. The question of the services, which should be rendered by the recipients of Inams in the villages of the salt region, is under the consideration of Government. Three fatal accidents occurred during the year at the Jatta and Malgin quarries, which were due to carelessness on the part of the miners.

System under which salt is excavated and supplied to the trade.

45. Houses for the officers posted at the Jatta, Bahadur Khel and Malgin salt depôts, and the depôt buildings at the last two places, were completed during the year.

Houses for depôt officers and depôt buildings.

46. The sales of salt at the two quarries in the Mandi State were in excess of those of 1900-01 by maunds 27,956, the quantity sold having been maunds 1,39,230 as compared with maunds 1,11,274* in the previous year. The arrangements of the officials of the State in connection with the mining of salt were more efficient than in 1900-01, when the quarry at Guma was blocked by landslips for several months, and the supply was insufficient to meet the demand. Salt is cleared as it is disposed of, and there is therefore no difference between sales and issues.

(3)
MANDI MINES.
Sales and issues.
Appendix II.

47. The increase in the quantity of salt issued was divided in about equal quantities between British territory (maunds

Distribution of trade.
Appendix VIII.

* These figures differ by maunds 5,516 from those shown in Appendix II of the Report for 1900-01 owing to an error which has now been rectified.

MANDI MINES.

71,946 against maunds 57,683 in 1900-01) and Native States (maunds 67,284 against maunds 53,591). There was an increase in the bookings to the Kangra district of maunds 10,285 (maunds 48,886 against maunds 38,601) and of maunds 4,315 to the Kulu valley (maunds 21,910 against maunds 17,595), but exports to the Simla district fell off by maunds 337 (maunds 1,150 against maunds 1,487). This last fluctuation is explained by the improvement in the trade from the *cis*-Indus Mines to Kalka at the foot of the Simla hills, maunds 36,900 of rock salt having been booked to Kalka from the Mayo Mine as compared with maunds 28,500 in 1900-01—an increase of maunds 8,400. Bookings to Kangra and Kulu during 1899-1900 amounted to maunds 52,017 and maunds 18,486, respectively, so that the trade with these districts may be said to have resumed its normal dimensions during the past year.

The Mandi State took maunds 11,284 more salt than in 1900-01, Suket maunds 1,808, Chamba maunds 56, Bilaspur maunds 483, and Rampur Bashahr maunds 62.

I am not satisfied with the registration of the salt cleared from these quarries. Instances came to my notice shortly after I assumed charge of the Department, which went to show that the destination of the salt issued from them is not always accurately disclosed. Cases too occurred in which it appeared that the State officials were endeavouring to force the export of salt into British territory, and to depress the traffic with Native States. The Commissioner of Jalandhar was addressed on this subject. The result of enquiries, which I caused to be made, showed that the consumption of Mandi salt has increased in the Kangra valley and the Chamba State, and that rock salt has been driven back to some extent. Rock salt may recover itself when the effects of the plague upon the salt trade between the plains and the Kangra valley have disappeared, but it will be advisable to prevent the officials of the State in charge of the quarries from forcing the trade in Mandi salt along particular channels.

(4)
SULTANPUR
SALT WORKS.

Appendix II.

48. Sales at the Sultanpur salt works amounted to maunds 64,989 as compared with maunds 64,552 in 1900-01, or a trifling increase of maunds 437 only. The works just held their own, and there appears to be no elasticity in the trade. Issues amounted to maunds 65,520 against maunds 64,543 in 1900-01, or an increase of maunds 977.

Distribution of trade.
Appendix VI.

49. There was a decrease of maunds 4,232 (maunds 9,171 against maunds 13,403 in the previous year) in the quantity of salt which issued from the works for consumption in the eastern districts of the Punjab. There was an increase in the exports to Gurgaon, Bhewani, Hissar and Sirsa, while in Rohtak and Delhi the consignments showed a falling off.

Exports to the United Provinces of Agra and Oudh were, on the other hand, larger by maunds 5,209 (maunds 56,349 against maunds 51,140). A good deal of this salt is consumed in the foot hills of the Himalayas, where its sharp taste, owing to the presence of inferior salts, appears to be liked by the hill people. Consignments to Dehra Dun and Pilibhit, two of the principal marts for this hill trade, amounted to maunds 18,535 as compared with maunds 13,131 in 1900-01.

Manufacture of salt.
Appendix V.

50. The number of working factories increased from thirty-six to thirty-seven during the year, and maunds 64,105 of salt were produced as compared with maunds 54,206 manufactured in 1900-01. Manufacturing conditions were favourable, the salt was of fair average quality, and nearly the whole of it was sold at remunerative prices, namely,

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1901-1902.

maunds 3,207 at more than 6 annas a maund, maunds 11,823 at from 5 to under 6 annas maunds 20,562 at from 4 to under 5 annas, maunds 28,072 at from 3 to under 4 annas, and maunds 1,325 at prices under 3 annas.

SULTANPUR
SALT WORKS.

The stock of salt at the close of the year amounted to maunds 2,675 as compared with maunds 2,639 at the end of 1900-01. Large stocks are not kept at these works, as the salt sells to the best advantage when freshly produced, and manufacture becomes active at the end of the official year when summer is approaching.

51. There was a decline of 9.89 per cent. in the proportion of through traffic trade during the year. At the Khewrah depôt and the Pachbadra Source, where very nearly the whole of the transactions are with traders resident in areas of consumption, the volume of the trade was affected by that of sales, but at the Sambhar Lake there was a sharp decline from maunds 14,40,222 in 1900-01 to maunds 5,41,432 during the past year. This was owing to the inferior and varying qualities of salt stocked at Sambhar under the unfavourable manufacturing conditions that prevailed during the past year. When salt of good and even quality is on sale at the lake, traders resident in the areas of consumption apply to the Department for their supplies, without the intervention of middlemen, but in the absence of these conditions, local traders and agents are employed to consign despatches of different qualities to markets where they will be acceptable to consumers. The system will resume its normal condition at the lake, when a recurrence of seasons favourable to manufacture enables the Department to stock salt of the former superior quality.

THROUGH TRAF-
FIC TRADE.

Appendix IX.

The revenue realised from salt sold under the through traffic system amounted to Rs. 93,42,950. Of this sum, Rs. 90,74,820 were deposited in 167 treasuries and sub-treasuries in the United Provinces of Agra and Oudh, the Punjab, Rajputana, Central India, Behar, Sindh and the Central Provinces; Rs. 46,852 were paid into 16 Post Offices, namely, 8 in the United Provinces, 2 in the Punjab, 4 in Rajputana, 1 in Central India and 1 in the Central Provinces; and Rs. 2,21,278 were collected at 25 stations on the Indian Midland Railway.

52. The Department dealt direct under the through traffic system with 3,227 traders at 397 marts during the year, as compared with 3,473 traders at 434 marts in 1900-01. The decrease of 246 in the number of traders and of 37 in the number of marts represented was owing to the decline of through traffic trade at Sambhar, and the smaller sales under the same system at Pachbadra during the year.

Number of traders who
dealt direct with the
Department.
Appendix X.

53. The following is an account of receipts and expenditure in connection with the bagging and clearance of through traffic salt, prepared in accordance with the principles described by Mr. Dane in paragraph 55 of his report for 1900-01 :—

Through traffic re-
ceipts and charges.

		Receipts.		Charges.	
		Rs.	Rs.	Rs.	Rs.
Cis-Indus Mines	...	66,481	5,000	40,881	45,881
Sambhar	...	8,478	7,000	5,682	12,682
Pachbadra	...	14,223	3,000	33,813	36,813
Total	...	89,182	15,000	80,376	95,375

THROUGH TRAF-
FIC TRADE.

As remarked by Mr. Dane, it is very difficult to decide with accuracy what portion of the permanent establishment at each source is employed exclusively on through traffic work, and in such circumstances the figures under fixed establishment may be taken as indications merely. Comparing the receipts with the total expenditure shown (Rs. 89,182 against Rs. 95,376), a loss of Rs. 6,194 appears as the result of the year's transactions. In 1900-01 there was a profit of Rs. 9,047 based on the same calculations. The reason for the loss during the past year was the decline of through traffic sales at Sambhar, which caused a loss of Rs. 14,043 in the through traffic charge of three pies a maund.

Excluding the estimated cost of fixed establishment, the account shows that maunds 35,78,860 of salt were bagged and despatched by railway at an average cost to the traders of 4.78 pies a maund and to the Department of 4.31 pies a maund, leaving a profit of Rs. 8,806. Similarly calculated the profit in the previous year was Rs. 24,047.

INTERNAL
BRANCH.
Receipts and charges.
Appendix I.

54. The revenue of the Internal Branch for the year amounted to Rs. 1,81,030 as compared with Rs. 1,84,260 in 1900-01, or a decrease of Rs. 3,230.

Appendix II.

Maunds 48,116 of salt, educed in the manufacture and refinement of saltpetre, were excised as compared with maunds 50,834 in 1900-01, showing a small falling off of maunds 2,718. The demand for saltpetre salt was normal, and the decrease was owing partly to trade fluctuations, and partly to the transfer of the refineries at Calcutta to the control of the Bengal Salt Department. This transfer was authorised in letter No. 3525-S. R., dated the 14th July 1900, from the Government of India in the Department of Finance and Commerce, and was effected on the 1st of July 1901, the date on which the Bengal Salt Department was prepared to receive charge.

Appendix I.

Receipts from license fees amounted to Rs. 53,684 as compared with Rs. 48,145 in 1900-01, or an increase of Rs. 5,539 owing to a greater number of factories having been licensed for the manufacture of crude saltpetre. This item of revenue includes Rs. 6,421 on account of fees on the excise of sitta (impure saltpetre salt), Rs. 8,737 having been included in the figures of 1900-01 on the same account. The expenditure of the year amounted to Rs. 1,56,100 as compared with Rs. 1,58,006 in the previous year, or a decrease of Rs. 1,906. The net revenue of the Branch was Rs. 24,930 against Rs. 26,254 in 1900-01, or a decrease of Rs. 1,324.

Licenses for the manu-
facture of saline sub-
stances.

Appendix XI.

55. The number of licenses for saltpetre refineries which were taken out during the year was greater by 19 than the issues of 1900-01 (441 against 422) owing to the slightly improved condition of the saltpetre trade, and, for the same reason, the number of crude saltpetre licenses issued increased by ~~13,267~~ (44,730 against 31,463). There was an increase of 785 in the number of licenses taken out for the manufacture of Khari (impure sulphate of soda), but a decrease of ~~517~~ in the licenses for the production of Rassi and Sajji (impure carbonate of soda). The manufacture of the latter substances fluctuates somewhat violently, as there is a restricted demand, and markets are often overstocked.

Operations in saltpetre
refineries.

Appendix XII.

56. A somewhat smaller number of saltpetre refineries worked during the year, but, as compared with 1900-01, the quantity of saltpetre manipulated was larger by maunds 57,680,

INTERNAL
BRANCH.

and there was an increase of maunds 17,349 in the refined produce. This was owing to a slightly better demand for saltpetre in the markets. As a consequence of more extended refinery operations, there was an increase of maunds 6,820 in the quantity of purified salt educed, and of maunds 22,858 in the outturn of *sitta* (impure saltpetre salt). The percentages of refined saltpetre and salt on crude saltpetre worked up were 54.07 and 23.70, respectively, as compared with 55.67 and 21.85 in 1900-01.

There was a decrease of maunds 9,806 in the quantity of *sitta* excised owing to the excise fee having been raised from eight annas to one rupee a maund with effect from the 1st July 1901 under the orders of the Government of India in the Department of Finance and Commerce, communicated in letter No. 3332-S R., dated the 20th June 1901. The reason for raising the fee was explained in the report for 1900-01. Khari (impure sulphate of soda) has resumed its position to some extent as an agent for the curing of hides and skins.

Maunds 1,879 of *sitta* are said to have been used during the year in curing maunds 17,340 of beef for export to Burma, as compared with maunds 12,893 cured in 1900-01. The dealers in this cured beef are reluctant to disclose statistics of their trade, and the figures given may be taken as indications merely. It is curious to note that the increase in the excise fee has caused the price of *sitta* used in this beef curing business to rise from Rs. 1-8-0 to Rs. 2 a maund. The enhancement in the fee is therefore borne entirely by the consumer.

57. There was a slight improvement in the saltpetre trade during the year. The imports into Calcutta were in excess of those of 1900-01 by maunds 61,182, and exports by sea were better by maunds 16,514. The industry is, however, still in a somewhat depressed and unsettled condition.

Import and export trade of Calcutta in saltpetre.

Appendix XIII.

58. There were no differences of any importance as compared with 1900-01 in the wholesale prices of salt in the areas with which the Department is concerned. The rates of retail sale, recorded by the Statistical Bureau, show that in the areas supplied by the Department fluctuations have not exceeded a few pies per maund. The largest difference in these prices as compared with 1900-01 was a fluctuation of one anna and ten pies a maund in the Province of Behar, which obtains the greater part of its salt supply from Calcutta, imported from abroad.

Prices of salt.

Appendix XIV.

59. A refund of duty, amounting to Rs. 1,718-9-0 on maunds 687-17 of salt used in the manufacture of soap (against Rs. 2,047-2-6 on 818-34-8 maunds in the previous year), was given during the year to the North-West Soap Company at Meerut. The conditions of the concession were duly observed by the Company.

Refunds of duty on salt used for industrial purposes.

No salt was used during the year by Messrs. Schröder Smidt & Co. for curing hides and skins under the concession held by them.

The Delhi Oil and Soap Company failed to execute the agreement relating to the concession granted to them in 1900-01, and the arrangement has consequently fallen through.

60 Maunds 1,07,573 of salt, which had paid duty, were exported during the year across the frontier of the United Provinces to Nepal and other places, as compared with

Import of salt from Thibet and export from the United Provinces to Nepal and other places.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

maunds 88,797 in 1900-01, or an increase of maunds 18,776. Imports of Thibetan salt into the hill districts of the United Provinces amounted to maunds 34,426 as compared with maunds 30,730 in the previous year, showing an increase of maunds 3,696. Exports exceeded imports by maunds 73,147, representing a sum of Rs. 1,82,867 in duty.

Exports comprised 527 maunds of rock salt from the *cis*-Indus Mines, 35,929 maunds of Sambhar salt, 2,245 maunds of the produce of the Sultanpur Salt Works and 68,872 maunds of other kinds. The greater proportion of this last quantity was probably salt from Calcutta, which crossed the frontier from the Gonda, Basti and Gorakhpur districts. I have asked the Director of Land Records and Agriculture of the United Provinces to have the whole of the exports classified by description in future, and he has kindly promised that this shall be done.

An enquiry was made by Mr. Dane during the year as to the feasibility of taxing the salt which enters India from Thibet. The conclusions arrived at by him were that the revenue which would be realised from a duty on such salt would be comparatively small, that the cost of collection would be large and effective supervision over the establishment employed in collection impossible, and that the idea of taxing Thibet salt should be abandoned. In letter No. 1790-S.R., dated the 9th April 1902, of the Finance Department, the Government of India concurred with Mr. Dane, and decided that the taxation of Thibetan salt need not be further considered at present.

Consumption of salt per head in provinces to which salt is supplied by the Department.

Appendix XV.

61. The following is an abstract of the statistics of consumption of salt in the provinces with which this Department is concerned, details with regard to which will be found in the Appendix noted in the margin. Baluchistan is, as usual, omitted for the reason given in previous reports, accurate information of its salt supply not being available :—

Province.	Average consumption per head according to three years' figures.	Average consumption per head according to one year's figures.
	lbs.	lbs.
The Punjab and North-West Frontier Province, <i>trans</i> -Indus.	4.38	8.32
The Punjab and North-West Frontier Province, <i>cis</i> -Indus and Kashmir.	7.38	7.44
United Provinces of Agra and Oudh.	7.35	7.64
Province of Behar in Bengal.	8.35	8.09
Central Provinces and Berar.	11.34	11.09
Rajputana	7.37	7.00
Central India	8.48	7.86

* (Maunds 3,70,738 in 1899-1900, maunds 4,29,758 in 1900-01, maunds 4,25,799 in 1901-02.)

There is a marked difference in the figures relating to the country *trans*-Indus. The variations in the issues of salt from the Kohat Mines during the past three years, as exhibited on the margin,* are not very striking, but the larger export

across the border in 1899-1900 (maunds 4,27,872 as compared with maunds 2,70,784 and maunds 2,16,515 in the two following years), the result of the accumulation of stocks of cheap Kohat salt shortly before the enhancement of the duty is a factor of importance in the calculation. An approximation to accuracy will not be possible until this factor of cheap stocks is eliminated, as it probably will be during the current year.

The small difference of '06 in connection with the country *cis*-Indus in the Punjab and North-West Frontier Province is hardly susceptible of explanation. It is evidently due to trade fluctuations and the influence of stocks.

In the United Provinces of Agra and Oudh there was an improvement in consumption during the past year as compared with the average of three years. The quantities of salt placed for consumption have steadily progressed from maunds 41,77,232 in 1899-1900 to maunds 43,08,087 in 1900-01, and maunds 45,02,945 during the past year. This is probably the result of the recovery of the country from the effects of famine.

The decrease in consumption in the Central Provinces and Berar was due to a falling off in the imports of Madras salt into that area during the past year (maunds 2,33,333 in 1901-02 against maunds 4,50,000 in 1900-01 and maunds 3,25,000 in 1899-1900).

Rajputana and Central India have evidently not recovered from the effects of the recent famine, as the quantities of salt placed in these areas for consumption from all sources show a progressive decline year by year.

62. The number of offences against the salt law was greater than in the previous year. There were 1,490 cases and 1,889 persons concerned in them, as compared with 1,028 cases and 1,602 persons in 1900-01. 933 persons (49'39 per cent.) were released departmentally for the reasons given in Appendix XVI, and 956 persons (50'61 per cent.) were committed for trial. Convictions were obtained in the cases of 806 persons and 48 were acquitted. The percentage of convictions on decided cases was 94'38 as compared with 96'19 in the previous year. The cases of 99 persons were pending trial at the close of the year, and 3 persons died, or absconded, before trial. 276 persons were sentenced to imprisonment with or without fine as compared with 438 in 1900-01, and 518 were punished with fine against 439 in the previous year. The average amount of fine was Rs. 6'30 against Rs. 7'66 in 1900-01.

Penal action of the Department.

Appendices XVI and XVII.

Agricultural conditions on the Salt Range were favourable during the year, and there was consequently a decrease in offences in the *cis*-Indus Mines Division. 19 persons were arrested in 15 cases as compared with 95 persons in 47 cases during 1900-01. There were eleven cases in which arrests could not be effected (against 66 in 1900-01). In three the attempts to remove salt were frustrated, but in eight the smugglers succeeded in removing salt of an estimated quantity of $2\frac{1}{4}$ maunds.

In the Kohat Mines Division there were 76 cases as compared with 52 in 1900-01, and 127 persons were involved against 117 in the preceding year. There was an increase in thefts of brine salt. This brine salt is of very good quality, and the formation sometimes extends for miles along the beds

of streams. Thefts of this class of salt were not adequately punished in former years, and this mistaken leniency encouraged smugglers. Greater severity is now shown in dealing with these cases and the result is satisfactory. Fire-arms were used in two cases. A peon shot a smuggler in the Karak Beat and was held by the District Officer to have been justified in doing so, as his own life was in danger. In the Nari Beat eight armed smugglers attempted to remove $5\frac{1}{2}$ maunds of salt. They were pursued by the establishment, and fire-arms were used on both sides, though without serious results. The removal of the salt was prevented, and two of the smugglers were arrested.

There were no cases of importance at the Sambhar Lake or in the Pachbadra Division. At Sambhar there were 12 cases, in which 19 persons were concerned, as compared with 31 cases and 49 persons in 1900-01. In the Pachbadra Division 72 persons were arrested in 31 cases against 94 persons in 30 cases during the previous year. The greater number of cases in this Division occurred on the Luni river, where the effects of famine have not yet disappeared. Offences on the Luni are still more numerous than they were before the famine. Every care is taken to refrain from punishing persons who may be impelled to steal salt through the pressure of want.

There was a petty case of removal of efflorescence at the Didwana Salt Source, and one unimportant attempt to remove half a sér of salt from the Sultanpur Salt Works.

In the Internal Branch there were 1,354 cases and 1,646 arrests, as compared with 867 cases and 1,244 arrests during 1900-01. A larger number of crude factories were worked during the year, and consequently 1,067 persons were implicated in the illicit manufacture of salt upon them, as compared with only 595 in 1900-01. 326 persons were detected manufacturing earth salt illicitly against 407 in the previous year. 97 persons were discovered working factories without licenses against 42 in 1900-01. 18 persons were found to have manufactured Khari, Rassi and refined saltpetre upon factories licensed for the production of crude saltpetre only against 25 persons in 1900-01. 29 persons were detected importing salt from Native States without payment of duty, and 106 were found in possession of illicit salt, the numbers in the previous year being 66 and 104 respectively. In two cases 3 persons were implicated in the smuggling of salt from saltpetre refineries as compared with 5 persons in 3 cases in 1900-01. Maunds 166-16-0 of illicit salt and maunds 921-10-5 of other saline substances were seized during the year. Of the 1,646 persons arrested, 866 were released departmentally and 780 were committed for trial. Of these latter the cases of 698 had been disposed of by the close of the year, one person absconded, and the cases of 81 persons were pending trial. 660 persons were convicted and 38 were acquitted, the percentage of convictions in decided cases being 94.56 against 97.06 in 1900-01.

Criminal offences committed by members of the establishment.

63. Two peons were punished criminally at the Sambhar Lake for stealing salt which they were appointed to guard. A peon in the cis-Indus Mines Division was accused of the murder of a comrade and was sentenced to seven years' transportation by the Sessions Judge of Jhelum, but, on appeal, the sentence was set aside by the Chief Court of the Punjab, on

the ground that the evidence was not sufficiently strong for a conviction. With these exceptions the conduct of the establishment was satisfactory.

64. Pandjt Harnam Chand, Assistant Superintendent, retired during the year after a period of long service. Muhammad Habib-ullah Khan, Hospital Assistant, who was in medical charge of the Sambhar Lake for many years, also retired, and was honoured with the title of Khan Bahadur. One Inspector and four clerks retired from the service, two Inspectors resigned and one Inspector and three clerks died.

Retirements and casualties.

65. A competitive examination for admission to the higher executive grades of the Department was held at Calcutta on the 4th March 1902, and the successful candidate, Mehta Narinjan Singh, M.A., LL.B., has since been appointed a Probationary Assistant Superintendent.

Result of competitive examination held.

66. The compilation of a Manual of the Department, which was initiated by Mr. Dane, was brought to a successful completion during the year. The Manual will be of great assistance to the officers of the Department, as rules and orders, which were sometimes difficult to trace, have now been consolidated and systematically arranged. Mr. Dane received the thanks of the Government of India for the trouble and care taken by him in drawing up the Manual. The valuable assistance rendered by Mr. F. Ashton, Deputy Commissioner, and Messrs. W. Lyon, J. Bolster and G. Buckley, Assistant Commissioners, in connection with its preparation, has also been acknowledged by Government.

Compilation of the Manual of the Department.

67. Mr. R. M. Dane held charge of the Department from the beginning of the year to the 22nd of January 1902, when he proceeded on combined leave for 9 months and 23 days. I assumed charge of the office of Commissioner from him on the above date and administered the Department to the close of the year.

Charge of the Department.

68. Mr. Ashton, Deputy Commissioner, rendered, as usual, valuable assistance in the administration of the Department. I cannot commend too highly this officer's ability, consummate knowledge of departmental work in all its branches and devotion to duty.

Notice of officers.

Mr. Lyon continued to manage the important Sambhar Division ably and well. It is due to his energy, tact and business capacity that a considerable measure of success attended the year's operations at the lake in spite of unfavourable manufacturing conditions.

Mr. Bolster's management of the *cis*-Indus Mines Division has been conspicuously good and successful.

My special acknowledgments are due to Mr. Buckley for the ability and energy displayed in the charge of the Upper Division of the Internal Branch.

Mr. Holford deserves credit for his efficient superintendence of salt manufacture at Pachbadra under adverse circumstances.

Mr. Scully, who acted as Assistant Commissioner of the Kohat Mines Division and the Lower Division of the Internal Branch during the greater part of the year, worked zealously and well.

Among Superintendents and Assistant Superintendents the following officers deserve special notice for good work :—

Mr. Cline, Superintendent and the Commissioner's Personal Assistant.

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Mr. Nunn, Superintendent in charge of the Western
Section, Pachbadra.

Mr. Dickinson, Superintendent, Agra Circle, Upper Division,
Internal Branch.

Mr. H. A. R. Lyon, Superintendent and Manager of the
Mayo Mine at Khewrah.

Bhai Lakmir Singh, Superintendent in charge of the
Kalabagh Quarries, *cis*-Indus Mines Division.

Mr. Reid, Assistant Superintendent in charge of the
Bahadur Kheyl Depôt, Kohat Mines Division.

Lala Sheopershad, Acting Assistant Superintendent,
Allahabad and Saran Circles, Lower Division,
Internal Branch.

SIMLA;	}	L. WHITE-KING,
<i>The 19th August 1902.</i>		<i>Offg. Comr., Northern India</i> <i>Salt Revenue.</i>

APPENDICES.

Statement of Receipts and Charges of the Northern

Heads.	1	2	3	4
	Central Office.	Sambhar Lake.	Didwana Salt Source.	Pachbadra Salt Source.
<i>Receipts.</i>	Rs.	Rs.	Rs.	Rs.
1. Sale proceeds of salt	...	7,89,302	14,930	8,286
2. Excise duty on salt	...	78,80,518	7,33,748	23,28,806
3. Proprietary share of Government (Hakimicess) in the produce of the Sultanpur Salt Works.	...	...	...	...
4. Fees for licenses for saline works, Internal Branch	...	...	...	...
5. Miscellaneous, including fines and forfeitures	...	100	71	13
6. Through traffic collections	...	8,478	...	14,223
Total	...	86,78,398	7,48,749	24,29,328
Total of 1900-1901	...	1,00,01,221	5,53,148	28,7,970
<i>Charges.</i>				
<i>Officers.</i>				
Commissioner	32,392	...	...	...
Deputy Commissioner	17,850	...	...	...
Personal Assistant to Commissioner	5,593	...	...	...
Assistant Commissioners	...	12,793	6,030	7,230
Exchange Compensation Allowance	2,922	912	260	...
<i>Office Establishment.</i>				
Clerks	12,046	14,305	1,903	3,640
Servants and guards	1,022	781	673	743
<i>Preventive Establishment.</i>				
Superintendents and Assistant Superintendents	...	39,348	1,679	9,830
Inspectors, Kotgashts, Jemadars and Havildars	...	17,780	2,020	7,007
Clerks	...	4,954	240	282
Servants and guards	...	20,153	3,207	12,556
Medical Establishment	...	2,993	571	1,400
Temporary Establishment	...	4,735	...	252
Exchange Compensation Allowance	88	573	...	325
Total Fixed	72,513	1,19,237	16,733	43,270
Total of 1900-1901	64,018	1,06,301	17,780	41,321
<i>Contingencies.</i>				
Travelling allowance	4,134	2,936	135	718
Compensation for dearness of food grain	...	293	123	551
Conveyance of tents and records	1,675	399	1.	232
Purchase and repairs of tents	408	33	...	4
House-rent	...	...	...	...
Hot weather charges	139	107	43	115
Service postage charges	1,300	409	95	448
Telegram charges	436	155	22	27
Stationery charges	200	77	42	28
Excavation and manufacture of salt	...	1,49,846	5,967	76,283
Rewards	...	57	10	62
Through traffic charges	...	5,682	...	33,813
Clothing grant	8,336	...	...	...
Water-supply charges	...	...	...	2,407
Miscellaneous	288	2,484	129	741
Petty construction and repairs	...	2,285	1,171	613
Total Contingencies	16,916	1,64,763	7,937	1,16,047
Total of 1900-1901	12,848	99,277	6,065	84,361
Refunds	...	26	23,453	4,013
Total charges	89,429	2,84,026	48,123	1,63,330
Total of 1900-1901	76,806	2,05,579	37,023	1,29,202
Net receipts	-89,429	83,94,372	7,00,626	22,65,993
Percentage of charges	...	3.27	6.43	6.72
Treaty payments	...	...	...	...
Net receipts after deduction of treaty payments	...	...	...	...

DIX I.

India Salt Revenue Department for the year 1901-02.

5	6	7	8	9	10	11	REMARKS.
Falodi Salt Source.	Ciz-Indus and Kalabagh Mines.	Kohat Mines.	Mandi Mines.	Sultanpur Salt Works.	Internal Branch.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
978	1,13,786	...	...	...	...	10,05,282	
...	60,65,944	6,83,298	43,509	1,62,471	1,20,290	1,80,18,584	
...	...	...	...	1,015	...	1,015	
...	...	...	...	...	60,105	60,105	
...	1,488	619	...	20	635	2,946	
...	66,481	...	...	...	...	89,182	
978	62,47,699	6,83,917	43,509	1,63,506	1,81,030	1,91,77,114	
381	61,94,930	7,01,990	36,497	1,62,399	1,84,260	2,07,35,796	
...	...	...	...	...	...	32,392	
...	...	...	...	...	...	17,850	
...	...	...	...	...	...	5,593	
...	8,146	8,048	...	...	18,250	60,557	
...	400	219	...	...	221	4,934	
...	...	...	...	...	...	...	
...	7,641	2,467	...	...	7,483	40,575	
...	1,213	95	...	...	1,285	6,417	
...	...	...	...	...	...	...	
...	32,624	10,693	1,943	4,020	30,060	1,31,097	
...	17,317	6,024	2,358	3,298	34,930	90,734	
...	1,618	1,676	...	240	5,877	14,887	
...	35,097	30,536	1,043	3,732	22,927	1,29,251	
...	2,231	240	...	...	...	7,345	
...	2,556	...	...	...	...	7,543	
...	798	175	...	...	757	2,716	
...	1,09,641	60,173	5,344	12,190	1,21,790	5,60,891	
...	1,12,419	58,947	8,092	12,413	1,24,210	5,45,501	
...	...	...	...	...	...	...	
...	4,211	4,912	126	650	20,547	38,369	
...	...	...	...	...	...	967	
...	396	353	...	...	3,520	6,975	
...	57	213	...	...	1,994	2,709	
...	...	...	360	...	534	804	
...	125	150	...	...	190	869	
...	1,061	442	30	40	2,302	6,127	
...	27	27	...	...	36	730	
...	121	106	8	13	352	950	
...	98,636	...	...	...	...	3,30,737	
...	35	320	...	...	2,409	2,893	
...	40,881	...	...	...	...	80,376	
...	...	...	...	...	...	8,336	
...	1,348	...	...	...	...	3,755	
...	4,813	939	41	10	703	10,348	
...	23,269	14,840	...	531	...	42,709	
...	1,74,983	22,302	565	1,244	32,587	5,37,344	
...	1,80,130	30,621	857	1,131	31,749	4,47,059	
...	51	35	...	...	1,723	29,301	
...	2,84,675	82,510	5,809	13,434	1,56,100	11,27,536	
...	2,92,557	89,609	8,949	13,726	1,58,006	10,11,517	
978	59,63,024	6,01,407	37,600	1,50,072	24,930	1,80,49,578	
...	4756	1206	1358	822	8623	588	
...	...	...	...	...	...	30,22,292	
...	...	...	...	...	...	1,50,27,286	

APPENDIX II.

Statement showing the quantities of the various descriptions of salt sold and issued by the Northern India Salt Revenue Department during the year 1901-1902.

Particulars.	Description of salt.	1901-1902.		REMARKS.
		Quantity of salt sold.	Quantity of salt issued.	
<i>Salt which paid full excise duty at Rs. 2-8-0 per British maund of 82½ lbs.</i>		British maund.	British maund.	
Sambhar Lake, Rajputana ...	Evaporation salt obtained from the brine of the lake.	31,52,207	32,58,033	Sold at a uniform price of four annas a maund. An additional charge of three pies a maund is made for clearing salt by Departmental Agency.
Didwana Salt Source, Rajputana ...	Evaporation salt produced from well brine	2,93,499	2,97,127	Sold at a uniform price of nine pies a maund.
Pachbadra Salt Source, Rajputana ...	Evaporation salt obtained from subterranean brine exposed to solar evaporation in large pits.	9,31,522	11,11,215	Sold at a uniform price of one anna and three pies a maund down to the 26th January 1902 and from the 27th of that month at one anna and six pies a maund. An additional charge of three pies a maund is made on salt cleared by Departmental Agency.
Mayo, Warcha and Nurpur Mines, Punjab, cis-Indus, and Kalabagh quarries, trans-Indus.	Rock salt excavated from mines and quarries	(a) 24,26,378	24,48,270	Sold at a uniform price of nine pies a maund. An additional charge of six pies a maund is made on the salt of the Mayo Mine to cover the cost of its delivery at the Khewrah Railway Station.
Sultanpur Salt Works, Punjab	Evaporation salt produced from well brine	64,989	65,520	The salt is the property of the manufacturers and is sold by them at varying rates.
Internal Branch, Punjab, United Provinces of Agra and Oudh, Behar and Calcutta.	Salt reduced in the refinement of saltpetre	48,116	48,116	The salt is the property of the saltpetre refiners and is sold by them at varying rates.
	Total	69,16,711	72,28,281	
	* Total of 1900-1901	74,80,928	70,54,847	
<i>Salt which paid special rates of excise duty.</i>		(b)		
Kohat Salt Mines, North-West Frontier Province, trans-Indus, rate of duty Rs. 2 per Kohati maund of 102½ lbs.	Rock salt excavated from quarries	4,26,023	4,25,779	Traders make their own arrangements with the miners of the different quarries for the salt, they require, and the average price paid is said to be about eight pies a British maund.
Mandi Salt Mines, Punjab, rate of duty received by the British Government, 5 annas per British maund of 82½ lbs.	Rock salt excavated from quarries	1,39,230	1,39,230	The salt is sold at Rs. 1-2-0 a maund (viz., 103 annas price and 2½ annas duty) and the proceeds are divided between the British Government and the Raja of Mandi in the proportion of five annas to the Government and three annas to the Raja. The whole of the price, to the latter, is paid to the former and the latter, representing one-third of the duty and the whole of the price, to the latter.
	Total	5,65,253	5,65,009	
	* Total of 1900-1901	5,48,652	5,51,032	
	Grand Total	74,81,964	77,93,290	
	Grand Total of 1900-1901*	80,29,580	76,05,879	

* NOTE.—These figures differ from those which appeared in the Report of 1900-01. The difference of maunds 5,516 is due to an error in connection with the sales of salt from the Mandi Salt Mines, which has now been eliminated.

APPENDIX III.

Statement showing quantities of salt sold and issued to Native States under treaty obligations during the year 1901-1902.

SALT FREE OF DUTY.					SALT FREE OF BOTH PRICE AND DUTY.					SALT ON WHICH A REFUND OF HALF THE FULL DUTY IS PAYABLE.					
Sources of supply.	Native States.	Quantities to which the States are annually entitled.	Quantity of salt sold.	Quantity of salt issued.	Sources of supply.	Native States.	Quantities to which the States are annually entitled.	Quantities issued.	Balance due.	Sources of supply.	Native States.	Maximum quantity allowed annually.	Quantity delivered during the year.	Amount of half duty payable.	
(A) Didwana ... Pachbadra ... Falodi ...	Jodhpur	2,25,000	Mds.	Mds.	Sambhar	Alwar	1,000	1,000	1,000	Sambhar	Bikaner	20,000	...	...	
			Mds.	1,56,200		1,06,975	...	Didwana	16,142	20,177					
			Mds.	10,434		10,434	...	Pachbadra	3,400	4,250					
			Mds.	1,31,645		1,42,420	...	...	...	...					
Sambhar ...	Total ...	6,000	5,000	5,000	Pachbadra	Karauli	50	50	50	...	...	...	...	...	
						Kishengarh	50	50	50	...	...	...	...	...	
						Kotah	300	300	...	...	...	...	...	...	
						Lawa	10	10	...	...	...	...	...	...	
GRAND TOTAL	...	2,31,000	1,66,645	1,47,120	Total	Jodhpur	14,000	13,950	3,700	...	...	...	...	...	
						Jodhpur	10,000	10,000	10,000	...	...	...	...	...	...
						Udaipur	1,000	1,000	...	...	...	...	...	...	...
						Total	34,710	34,660	21,800	Total	...	20,000	15,542	24,427	
GRAND TOTAL 1900-1901.	...	2,31,000	1,39,002	1,57,432	Total for 1900-1901.	34,710	26,510	21,750	Total for 1900-1901.	...	20,000	13,342	16,678		

APPENDIX IV.

Statement showing sums due in connection with salt treaties and agreements and the amounts paid during the year 1901-1902.

Agency or Province.	State.	Article of treaty or agreements, etc.	Amount payable.			Amount paid.			REMARKS.
			Rs.	A.	P.	Rs.	A.	P.	
Rajputana Agency.	Jaipur	XI.—Old Treaty, Sambhar ...	2,75,000	0	0	2,75,000	0	0	
		II.—Agreement ...	4,00,000	0	0	4,00,000	0	0	
		VII.—Ditto ...	11,000	0	0	11,000	0	0	
		VIII.—Ditto ...	2,309	2	7	2,309	2	7	
	Jodhpur	XI.—Old Treaty, Sambhar ...	1,25,000	0	0	1,25,000	0	0	
		XI.—Old Treaty, Nawa-Gudha ...	3,00,000	0	0	3,00,000	0	0	
		VI.—Agreement ...	3,91,800	0	0	3,91,800	0	0	
		VII.—Ditto ...	19,595	5	3	19,595	5	3	
		X.—Ditto ...	1,25,000	0	0	1,25,000	0	0	
	Jaipur Jodhpur	Royalty payable on sales at Sambhar, Article { XII of Old Treaty.	71,594	9	8	71,594	9	8	
			1,19,324	5	6	1,19,324	5	6	
	Udaipur	IV.—Agreement ...	12,900	0	0	12,900	0	0	
		V.—Ditto ...	35,000	0	0	35,000	0	0	
		VI.—Ditto ...	1,56,250	0	0	1,56,250	0	0	
	Alwar	VII.—Ditto ...	1,25,000	0	0	1,25,000	0	0	
	Kishengarh	VII.—Ditto ...	25,000	0	0	25,000	0	0	
	Bikaner	VI.—Ditto ...	6,000	0	0	6,000	0	0	
	Bharatpur	VII.—Ditto ...	1,50,000	0	0	1,50,000	0	0	
		Foreign Department No. 1271, dated 14th June 1879.	500	0	0	500	0	0	
	Sirohi	IV.—Agreement ...	1,800	0	0	1,800	0	0	
		Financial Department No. 2905, dated 21st August 1884.	9,000	0	0	9,000	0	0	
	Dholpur	VII.—Agreement ...	60,000	0	0	60,000	0	0	
	Bundi	IV.—Ditto ...	8,000	0	0	4,666	10	8	Rs. 3,333-5-4 paid on 1st April 1902.
	Tonk	IV.—Ditto ...	20,000	0	0	20,000	0	0	
	Kotah	IV & V.—Ditto ...	19,175	0	0	19,175	0	0	
	Karauli	IV.—Ditto ...	5,000	0	0	5,000	0	0	
		Foreign Department No. 212 J.P., dated 18th April 1882.	694	15	0	694	15	0	
	Shahpura	IV.—Agreement ...	5,000	0	0	2,083	5	4	Rs. 2,916-10-8 due.
	Jhallawar	IV & V.—Ditto ...	7,250	0	0	7,312	8	0	Rs. 7,187-8-0 due.
	Itamrardars and Jagirdars of Ajmer.	Foreign Department No. 1271, dated 14th June 1879.	4,178	0	0	4,178	0	0	
Central India Agency.	Lawa	V.—Agreement ...	700	0	0	700	0	0	
	Kaibania	Foreign Department No. 846, dated 15th May 1884.	105	0	0	105	0	0	
	Mir Abdul Aziz and others, Sambhar.	Finance and Commerce Department No. 427-J., dated 14th February 1898.	251	5	6	251	5	6	
	Total Rajputana Agency		24,92,427	11	6	24,86,240	3	6	
	Gwalior	VII.—Agreement ...	3,12,500	0	0	3,12,500	0	0	
	Datia	VII.—Ditto ...	10,000	0	0	10,000	0	0	
	Bhopal	II.—Ditto ...	10,000	0	0	10,000	0	0	
	Jaora	II.—Ditto ...	2,500	0	0	5,000	0	0	Rs. 2,500 on account of 1900-01.
	Sitamau	II.—Ditto ...	2,000	0	0	2,000	0	0	
	Rutlam	II.—Ditto ...	1,000	0	0	1,000	0	0	
	Indore	Supplementary article to clause 2 of Agreement	61,875	0	0	61,875	0	0	
	Dewas (Senior)	Ditto ditto	412	8	0	412	8	0	
	Dewas (Junior)	Ditto ditto	412	8	0	412	8	0	
	Sailana	Ditto ditto	412	8	0	412	8	0	
	Narsinghgarh	Ditto ditto	618	12	0	618	12	0	
	Rajgarh	Ditto ditto	618	12	0	618	12	0	
	Samthar	Foreign Department No. 501, dated 4th January 1884.	1,450	0	0	1,450	0	0	
	Total Central India Agency		4,03,800	0	0	4,06,300	0	0	
Punjab Province.	Bahawalpur	VI.—Agreement ...	80,000	0	0	80,000	0	0	
North-West Frontier Province.	Kohat Chiefs and villagers.	Finance and Commerce Department No. 2546-S. R., dated 12th June 1896.	50,000	0	0	49,751	9	3	
Total Punjab and N.-W. Frontier Province			1,30,000	0	0	1,29,751	9	3	
GRAND TOTAL			30,26,227	11	6	30,22,291	12	9	

APPENDIX V.

Statement showing the outturn and stocks of salt at the different salt sources during the year 1901-1902.

Salt Sources.	Opening balance of stock.	Credits.			Total stock.	Debits.				Closing balance of stock.	REMARKS.
		Quantity of salt manu- factured or excavated.	Excesses dis- covered in heaps of salt cleared.	Total.		Quantity of salt sold.	Issues of salt free of both price and duty.	Deficits found in heaps of salt cleared.	Total.		
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
<i>Rajputana Sources.</i>											
Sambhar (a) ...	5,53,742	61,76,469	2,07,239	63,83,738	60,37,450	31,57,207	23,660	7,874	31,88,741	37,48,739	(a) 74 heaps were cleared with a net excess of maunds 1,99,365, or 7.64 per cent.
Pachbadra ...	—3,70,816	9,83,880	1,94,549	11,78,429	8,01,613	10,87,722	11,000	...	10,98,722	—2,97,109	(b) 4 heaps were cleared with an excess of maunds 86,643, or 25.44 per cent., and the manufacturers were paid for the excess.
Didwana (b) ...	2,91,474	1,80,458	86,643	2,67,101	5,58,575	3,18,510	...	...	3,18,510	2,40,065	
Falodi ...	60,752	...	1,335	1,335	62,087	10,434	...	...	10,434	51,653	
Total ...	5,29,152	73,40,837	4,89,766	78,30,603	83,59,755	45,73,873	34,660	7,874	46,10,407	37,43,348	
Total of 1900-01 ...	35,17,607	19,00,264	3,20,542	23,10,806	58,28,413	50,59,024	26,510	1,73,727	52,99,261	5,29,152	
<i>Cis-Indus and Kalabagh Mines</i>											
Mayo Mine ...	4,45,447	21,57,115	...	21,57,115	26,02,562	21,57,468	...	...	21,57,468	4,45,094	Note 1.—Stocks of salt are not stored at present at the depôts of the Kohat Mines, and the salt is excavated and delivered from the quarries as required.
Warcha Mine ...	4,800	1,08,869	...	1,08,869	1,13,669	1,06,220	...	...	1,06,220	7,449	
Nurpur Mine ...	...	3,713	...	3,713	3,713	3,713	...	...	3,713	...	
Kalabagh Quarries ...	10,000	1,60,100	...	1,60,100	1,70,100	1,58,977	...	...	1,58,977	11,123	
Total ...	4,60,247	24,29,797	...	24,29,797	28,90,244	24,26,378	...	...	24,26,378	4,63,666	Note 2.—The Mandi Mines are under the management of the officials of the Raja of Mandi. Stocks are sometimes accumulated, but are not accurately registered.
Total of 1900-01 ...	5,14,125	23,51,642	...	23,51,642	28,65,767	24,05,520	...	...	24,05,520	4,60,247	
Sultanpur Salt Works...	3,639	64,040	65	64,105	67,744	64,989	...	80	65,069	2,675	
Figures of 1900-01 ...	14,045	54,144	62	54,206	68,251	64,532	...	60	64,612	3,639	

APPENDIX VI.

Statement showing the territorial distribution of the salt issued by the Northern India Salt Revenue Department over areas of consumption during the year 1901-1902.

DESCRIPTION OF SALT.	AREAS OF CONSUMPTION.										REMARKS.
	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	Punjab and North-West Frontier Province, including Cis-Indus, States and Kashmir.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Cis-Indus and Kalabagh Mines Rock Salt.	19,44,153	620	1,336	...	3,44,225	1,36,880	...	...	...	21,056	24,48,270
Kohat Rock Salt	...	(a) 3,36,284	...	(a) 89,495	...	...	...	...	...	...	4,25,779
Mandi Rock Salt	1,39,230	...	...	...	...	...	...	...	...	...	1,39,230
Salt of the Sultanpur Salt Works	9,171	...	...	...	56,349	...	...	...	...	...	65,520
Sambhar Salt	2,37,200	...	...	...	21,82,650	2,600	...	10,000	5,04,685	...	32,86,693
Didwana Salt	2,49,814	...	...	...	...	...	...	...	72,324	...	3,22,138
Pachbadra Salt	400	...	...	...	7,91,000	...	...	1,06,110	2,13,462	150	12,29,190
Falodi Salt	...	...	...	...	...	...	...	...	10,434	...	10,434
Saltpetre Salt	88	...	...	...	31,469	14,939	1,620	...	...	...	48,116
Total	25,80,056	3,36,904	1,336	89,495	34,05,693	1,54,419	1,620	1,16,110	8,00,905	21,206	79,75,370
Total of 1900-01	24,44,809	3,40,115	1,142	1,02,364	33,09,006	1,47,544	5,040	1,32,834	8,09,561	11,330	77,89,821

(a) There is an error under these heads in the Report of 1900-01 owing to the Kurram valley having been classed as independent territory. The figures of 1900-01 should be maunds 3,37,394 instead of maunds 3,21,119 and maunds 1,02,364 instead of maunds 1,15,639.

APPENDIX VII.

Statement showing what the sale price of salt should be at the Rajputana Salt Sources under the system prescribed in Resolution No. 326, dated the 17th of January 1882, of the Department of Finance and Commerce, calculated for a period of 20 years from 1st April 1882 to the 31st March 1902.

Salt Sources.	COST OF SALT.						AVERAGE PRICE REALIZED.				Profit or loss per maund.
	Quantity of salt produced during the period and taken over from the Darbars when the sources were leased, less ascertained wastage and issues free of cost to Darbars.	EXPENDITURE.				Average cost per maund of salt produced during the period as entered in column 2.	Quantity of salt sold during the period.	Realized on account of price and miscellaneous collections.	Average price realized per maund on salt sold during the period.		
		Cost of manufacture, storage and supervision.	Rent of source and royalty on sales.	Charges for despatching through traffic and agency salt and commission to salt agents.	Total expenditure.						
I	2	3	4	5	6	7	8	9	10	11	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs. A. P.	
Sambhar	784,98,709	37,11,330	1,05,74,126	491,290	1,47,76,746	0 3 0	7,47,49,970	1,92,38,545	0 4 1	+ 0 1 1	
Didwana	74,52,142	2,12,017	10,25,235	...	12,37,252	0 2 8	72,12,077	6,83,971	0 1 6	- 0 1 2	
Pachbadra	1,35,12,527	9,11,105	16,66,206	2,10,292	2,87,603	0 3 4	1,38,09,636	15,06,727	0 1 9	- 0 1 7	
Closed Salt Sources	4,04,310	22,497	62,997	...	85,494	0 3 4	3,52,657	48,611	0 2 2	- 0 1 2	
Total	9,98,67,688	48,56,949	1,33,28,564	7,01,582	1,88,87,095	0 3 0	9,61,24,340	2,14,77,854	0 3 7	+ 0 0 7	

Stock balance of salt on 31st March 1902—

	Mds.
Sambhar	37,48,739
Didwana	2,40,005
Pachbadra	2,97,109
Falodi	51,653
Total	37,43,348

Notes.—The figures in column 4 indicate :—
 (1) Opposite Sambhar, the total treaty payments for the first eight years of the period at the rate of Rs. 5,50,000 a year, plus the amount of royalty actually paid, and for the remaining twelve years the rateable share, calculated on the sales of the fixed sum of Rs. 5,00,000 now chargeable against the selling price of salt at the whole of the Rajputana Sources under the orders of Government conveyed in letter No. 544, dated the 22nd November 1890.
 (2) Opposite Didwana and Pachbadra, the rateable share for the first eight years, calculated on the sales of the sum of Rs. 1,70,000 chargeable against the selling price under the orders of Government conveyed in letter No. 268, dated 9th July 1884; and for the remaining twelve years, rateable shares calculated on the sales of the fixed sum of Rs. 5,00,000 above referred to.
 (3) Opposite the closed salt sources (Falodi and the Luni), the rent (Rs. 6,000) fixed by the Salt Agreement with Jodhpur for the first eight years; and for the remaining twelve years the rateable share of the above mentioned sum of Rs. 5,00,000 calculated on the sales of the Falodi Source only, as no sales are now effected at the Luni.

APPENDIX VIII.

Statement showing the territorial distribution of salt sold at the Mandi Mines during the year 1901-1902.

Name of Mine.	QUANTITY SOLD FOR CONSUMPTION IN BRITISH TERRITORY.				QUANTITY SOLD FOR CONSUMPTION IN NATIVE STATES.						Total quantity of salt cleared.
	Kangra.	Kulu.	Simla.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bashahr.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Guma ...	39,805	1,906	...	41,711	19,261	...	76	...	...	19,337	61,048
Drang ...	9,081	20,004	1,150	30,235	31,126	8,054	...	4,408	4,359	47,947	78,182
Total ...	48,886	21,910	1,150	71,946	50,387	8,054	76	4,408	4,359	67,284	1,39,230
Total of 1900-1901.	38,601	17,595	1,487	57,683	39,103	6,246	20	3,925	4,297	53,591	1,11,274

APPENDIX IX.

Statement showing the quantities of salt sold under the through traffic system at the Khewrah Depôt in the cis-Indus Mines Division and at the Sambhar and Pachbadra Sources in Rajputana, with the proportion borne by the through traffic sales to the total volume of rail-borne trade at these sources during the year 1901-1902.

							Quantity of salt.
							Maunds.
Khewrah Depôt, <i>cis</i> -Indus Mines Division.	{	Through traffic	...	...	...	...	21,27,370
		Ordinary	...	...	...	...	1,33,467
Total						...	22,60,837
Sambhar Lake	{	Through traffic	...	...	...	...	5,41,432
		Ordinary	...	...	...	...	25,03,023
Total						...	30,45,055
Pachbadra Source	{	Through traffic	...	...	...	...	9,10,058
		Ordinary	...	...	...	...	100
Total						...	9,10,158
Total	{	Through traffic	...	...	...	...	35,78,860
		Ordinary	...	...	...	...	26,37,190
GRAND TOTAL						...	62,16,030
Proportion of the through traffic trade						...	57.57
<i>Figures of 1900-1901.</i>							
Total	{	Through traffic	...	...	...	...	46,77,684
		Ordinary	...	...	...	...	22,55,982
GRAND TOTAL						...	69,33,666
Proportion of the through traffic trade						...	67.46

APPENDIX X.

Statement showing the number of traders in each of the Provinces supplied by the Department who dealt direct with the salt depôts in 1901-1902 and the number of marts they represented.

Provinces.		SAMBHAR LAKE.		PACHBADRA SOURCE.		Cis-INDUS MINES DIVISION.		TOTAL.	
		No. of traders.	No. of marts.	No. of traders.	No. of marts.	No. of traders.	No. of marts.	No. of traders.	No. of marts.
United Provinces	{ Agra	...	...	...	...	...	...	...	...
	{ Oudh	...	...	...	...	...	...	...	...
Punjab	...	136	7	2	2	1,194	123	1,332	132
Rajputana	...	95	7	95	14	...	...	190	21
Central India	...	91	14	185	13	...	...	276	27
Central Provinces	...	2	1	153	7	...	...	155	8
Behar	...	3	1	...	...	56	18	59	19
Total		775	86	1,014	116	1,438	195	3,227	397
Total for 1900-1901		795	94	1,203	148	1,475	192	3,473	434

APPENDIX XI.

Statement showing the number of licenses issued for the manufacture of saline substances and the fees realized in the Internal Branch of the Northern India Salt Revenue Department during the year 1901-1902.

	SALTPETRE REFINERIES.		CRUDE SALTPETRE.		KHARI.		SAJJI.		RASSI.		TOTAL.		
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Punjab and North-West Frontier Province.	54	2,700	1,332	2,657	...	...	...	...	...	...	1,386	5,357	
United Provinces of Agra and Oudh.	91	4,550	5,584	11,132	521	4,508	852	1,704	386	769	7,434	22,663	
Province of Behar in Bengal.	296	14,800	37,452	9,363	5,997	1,499	9	2	...	...	43,754	25,664	
Total	...	441	22,050	44,368	(a) 23,152	6,518	6,007	861	1,706	386	769	52,574	(a) 53,584
Total of 1900-1901	-	422	21,063	31,463	(b) 18,519	5,733	5,761	1,236	2,470	166	332	39,020	(b) 48,145

(a) Excludes fees on sitta (impure saltpetre salt) excised, Rs. 1,247-2-0 on maunds 2,194½ at eight annas a maund and Rs. 5,173-14-0 on maunds 5,173-35-0 at one rupee a maund : a total of Rs. 6,421 on maunds 7,668-5-0.

(b) Excludes Rs. 8,737-0-0 on account of the above fees on maunds 17,474-0-0 at eight annas a maund.

APPENDIX XII.

Statement showing the work done in the saltpetre refineries of the Internal Branch of the Northern India Salt Revenue Department during the year 1901-1902.

Provinces.	Number of saltpetre refineries which worked.	REFINEMENT OF SALTPETRE.			EDUCTION OF SALT.				SALT DISPOSED OF.		SITTA DISPOSED OF.	
		Quantity of saltpetre utilized for refinement.	Quantity of refined salt produced.	Percentage of refined salt produced on saltpetre utilized for refinement.	Purified salt.	Sitta (impure salt).	Total.	Percentage of salt reduced on saltpetre utilized for refinement.	Salt excised.	Salt destroyed.	Sitta excised.	Sitta destroyed.
		Maunds.	Maunds.		Maunds.	Maunds.	Maunds.		Maunds.	Maunds.	Maunds.	Maunds.
Punjab and North-West Frontier Province ...	38	174,665	67,377	38.57	6	46,285	46,291	26.50	88	15	5,355	40,021
United Provinces of Agra and Oudh ...	107	2,90,557	1,56,425	53.83	42,631	1,01,831	1,44,462	49.71	31,469	4,754	2,313	2,483
Province of Behar ...	297	4,40,452	2,62,814	59.67	15,844	9,757	25,601	5.81	14,939	375	...	7,512
(a) Calcutta (April to June 1901) ...	8	13,539	10,384	76.70	939	605	1,544	11.40	1,620	...	...	100
Total ...	450	9,19,213	4,97,000	54.07	59,420	1,58,478	2,17,898	23.70	48,116	5,144	7,668	50,116
Total of 1900-1901 ...	462	8,61,533	4,79,651	55.67	52,600	1,35,620	1,88,220	21.85	50,834	14,375	17,474	51,421

(a) The supervision of the refineries at Calcutta was transferred to the Bengal Salt Department on the 1st of July 1901.

APPENDIX XIII.

Statement showing the import and export trade of Calcutta in saltpetre during 1901-1902.

					Quantity of saltpetre.
					Maunds.
Saltpetre imported into Calcutta—					
From Punjab	...	...	...	...	54,049
„ United Provinces of agra and Oudh	...	...	...	...	1,37,327
„ Behar	...	...	...	...	3,18,463
„ Rajputana and Central India	...	...	...	...	2,665
„ Lower Bengal	...	...	...	...	260
Total					5,12,764
Total of 1900-01					4,51,582
Saltpetre exported from Calcutta—					
Internal trade	...	...	...	...	7,890
Export trade by sea	...	...	...	...	4,79,297
Total					4,87,187
Total of 1900-01					4,67,214

APPENDIX XIV.

Statement showing the prices of salt in the principal markets of Northern India, the Central Provinces and the Province of Behar in Bengal in the month of March 1902.

					Rate per maund.
WHOLESALE PRICES.					
The Punjab.					
(Taken from the <i>Gazette of India</i> .)					
					Rs. A. P.
Rock salt	{	Lahore	...	...	3 2 2
		Rawalpindi	...	...	2 14 1
		Jhelum	...	...	2 13 9
		Shahpur	...	...	3 1 3
		Multan	...	...	3 4 3
		Amritsar	...	...	3 5 4
		Jalandhar	...	...	3 1 3
		Ludhiana	...	...	3 3 2
		Ferozepur	...	...	3 5 4
Amballa	...	...	3 2 2		
(Ascertained by officers of the Department.)					
Delhi.					
Sambhar salt	...	...	...	...	3 4 0
United Provinces of Agra and Oudh.					
(Ascertained by officers of the Department.)					
Sambhar salt	{	Meerut	...	...	3 8 0
		Agra	...	...	3 3 3
		Cawnpur	...	...	3 4 0
		Allahabad	...	...	3 10 3
		Benares	...	...	3 8 0
		Bareilly	...	...	3 3 9
		Lucknow	...	...	3 8 0
		Fyzabad	...	...	3 8 0
Behar.					
(Ascertained by officers of the Department.)					
Liverpool salt	{	Patna	...	...	3 11 0
		Saran (Chapra)	...	...	3 8 0
		Muzaffarpur	...	...	3 11 0
		Champaran (Motihari)	...	...	3 11 0
Central Provinces.					
(Taken from the <i>Gazette of India</i> .)					
Bombay salt	{	Jubbulpur	...	...	4 0 0
		Nagpur	...	...	4 0 0
		Saugor	...	...	3 10 2
		Nimar	...	...	3 7 4
		Hoshangabad	...	...	3 12 3
Average retail prices recorded by the Statistical Bureau.					
Punjab and North-West Frontier Province, <i>cis</i> -Indus					3 3 9
Punjab and North-West Frontier Province, <i>trans</i> -Indus					2 7 6
United Provinces of Agra and Oudh					3 11 10
Behar in Bengal					3 14 4
Central Provinces and Berar					4 0 10
Rajputana					3 2 4
Central India					3 9 6

APPENDIX XV.

Statistics of the consumption of salt in different Provinces with which the Northern India Salt Revenue Department has concern (omitting Baluchistan, the information regarding that area being imperfect) for the three years ending with 1901-1902.

	1899-1900.	1900-1901.	1901-1902.	Average of 3 years.
	Mds.	Mds.	Mds.	Mds.
THE PUNJAB AND NORTH-WEST FRONTIER PROVINCE, trans-INDUS.				
<i>Supply of salt.</i>				
Issued from the cis-Indus Mines Division ...	6,750	2,721	620	3,363
„ „ „ Kohat Mines ...	3,70,738	4,39,758	4,25,779	4,12,092
Total ...	3,77,488	4,42,479	4,26,399	4,15,455
<i>Exports.</i>				
Exported beyond the border (trade statistics).	4,27,872	2,70,784	2,16,515	3,05,057
Balance remaining for consumption ...	—50,384	1,71,695	2,09,884 lbs.	1,10,398 lbs.
Average consumption per head of population, 2,074,535 souls.	...	...	8.32	4.38
THE PUNJAB AND NORTH-WEST FRONTIER PROVINCE, cis-INDUS AND KASHMIR.				
<i>Supply of salt.</i>				
Issued from the cis-Indus Mines Division...	23,95,595	24,01,418	24,48,270	24,15,094
„ „ „ Mandi Mines ...	1,26,039	1,11,274	1,39,230	1,25,814
„ „ „ Sultanpur Salt Works ...	78,390	64,543	65,520	69,484
Imports from Thibet and Ladakh (trade statistics).	1,383	2,059	2,386	1,943
Imports by railway and river (trade statistics)	2,83,267	3,27,378	2,81,067	2,97,237
„ of Didwana salt by road ...	1,41,103	75,486	1,11,271	1,09,287
Saltpetre salt ...	506	800	88	465
Total ...	30,27,183	29,82,958	30,47,832	30,19,324
<i>Exports.</i>				
Exports to country west of the Indus (trade statistics).	15,143	...	...	5,048
Exports by railway and river (trade statistics)	5,18,222	5,11,866	5,42,891	5,24,326
Export by road ...	4,550	11,869	617	5,678
Total ...	5,37,915	5,23,735	5,43,508	5,35,052
Balance remaining for consumption ...	24,89,268	24,59,223	25,04,324 lbs.	24,84,272 lbs.
Average consumption per head of population, 27,711,260 souls.	...	...	7.44	7.38

Statistics of the consumption of salt in different Provinces, etc.—contd.

	1899-1900.	1900-1901.	1901-1902.	Average of 3 years.
	Mds.	Mds.	Mds.	Mds.
UNITED PROVINCES OF AGRA AND OUDH.				
<i>Supply of salt.</i>				
Imported from Lower Bengal (trade statistics).	4,34,168	3,12,271	2,91,674	3,46,038
Imported from Nepal and Thibet (trade statistics).	34,097	30,730	34,426	33,084
Imported from Bombay and Central Provinces (trade statistics).	6,47,706	7,43,458	8,56,764	7,49,309
Imported from the Sambhar Lake ...	22,13,800	22,42,863	21,82,650	22,13,104
Imported from Pachbādra Salt Source ...	5,37,115	6,74,600	7,91,000	6,67,572
Imported from the Punjab by railway (trade statistics).	3,73,280	3,72,492	3,90,865	3,78,879
Imported from the Punjab by road ...	4,550	11,869	617	5,679
„ „ „ Behar (trade statistics)	20,109	18,347	82,201	40,219
Saltpetre salt ...	33,689	32,478	31,469	32,545
Total ...	42,98,514	44,39,108	46,61,666	44,66,429
<i>Exports.</i>				
To Nepal and Thibet (trade statistics) ...	82,040	88,797	1,07,573	92,803
„ Lower Bengal (trade statistics) ...	1,585	435	1,433	1,151
„ Central Provinces (trade statistics) ...	1,248	2,383	2,051	1,894
„ Rajputana and Central India (trade statistics).	25,023	33,292	39,816	32,710
„ the Punjab (trade statistics) ...	5,293	2,955	2,054	3,434
„ Behar (trade statistics) ...	6,093	3,089	5,714	4,966
„ Bombay (trade statistics) ...	...	70	80	50
Total ...	1,21,282	1,31,021	1,58,721	1,37,003
Balance remaining for consumption ...	41,77,232	43,08,087	45,02,945	43,29,421
Average consumption per head of population, 48,493,879 souls.	...	...	lbs. 7'64	lbs. 7'35

Statistics of the consumption of salt in different Provinces, etc.—contd.

	1899-1900.	1900-1901.	1901-1902.	Average of 3 years.
	Mds.	Mds.	Mds.	Mds.
PROVINCE OF BEHAR IN BENGAL. ...				
<i>Supply of salt.</i>				
Imported from Calcutta (trade statistics)...	27,75,185	24,85,007	25,66,121	26,08,771
Imported from other Provinces (trade statistics). "	1,42,596	1,34,873	1,40,068	1,42,179
Saltpetre salt	13,380	12,816	14,539	13,711
Total ...	29,31,161	26,32,696	27,30,128	27,64,661
<i>Exports.</i>				
To other Provinces (trade statistics) ...	31,332	27,660	92,279	50,424
To the State of Nepal (trade statistics) ...	2,64,242	2,46,213	2,54,391	2,54,948
Total ...	2,95,574	2,73,873	3,46,670	3,05,372
Balance remaining for consumption ...	26,35,587	23,58,823	23,83,458 lbs.	24,59,289 lbs.
Average consumption per head of population, 24,233,680 souls.*	...	...	8'09	8'35
CENTRAL PROVINCES AND BERAR.				
<i>Supply of salt.</i>				
From the Bombay Presidency (trade statistics).	15,48,681	15,25,222	15,35,045	15,36,316
From the Madras Presidency (estimate prepared by the Madras Salt Department).	3,25,000	4,50,000	2,33,333	3,36,111
From the United Provinces of Agra and Oudh and Bengal (trade statistics).	11,398	11,054	1,04,644	42,365
From Sambhar Lake by railway ...	17,200	40,000	10,000	22,400
From Pachbadra Salt Source by road and railway.	89,600	92,434	1,06,110	96,048
Total ...	19,91,879	21,18,710	19,89,132	20,33,240
<i>Exports.</i>				
To Rajputana and Central India (trade statistics).	12,563	16,161	14,522	14,415
To British territory (trade statistics) ...	4,115	2,555	3,756	3,475
Total ...	16,678	18,716	18,278	17,890
Balance remaining for consumption ...	19,75,201	20,99,994	19,70,854 lbs.	20,15,350 lbs.
Average consumption per head of population, 14,627,045 souls.	...	...	11'09	11'34

* Provisional figures. Final figures not received.

Statistics of the consumption of salt in different Provinces, etc.—concl.

	1899-1900.	1900-1901.	1901-1902.	Average of 3 years.
	Mds.	Mds.	Mds.	Mds.
RAJPUTANA.				
<i>Supply of salt.</i>				
Quantity of salt manufactured by Native States.	40,246	34,460	42,040	38,915
Issued from the Sambhar Lake ...	34,38,350	33,47,028	32,86,693	33,57,357
" " Didwana Salt Source ...	2,94,840	2,31,315	3,22,133	2,82,764
" " Pachbadra Salt Source ...	10,59,504	11,39,585	12,29,190	11,42,760
" " Falodi Salt Source ...	10,099	4,066	10,434	8,200
Imported from the Punjab (trade statistics)	363	463	850	558
" " Bombay (trade statistics)	66,619	34,134	20,170	40,308
Total ...	49,10,021	47,91,051	49,11,515	48,70,862
<i>Exports.</i>				
Exports to the Punjab from Sambhar ...	2,54,185	1,87,200	2,37,200	2,26,195
" " " " Didwana ...	2,34,391	1,86,647	2,49,814	2,23,617
To United Provinces of Agra and Oudh from Sambhar.	22,13,800	22,42,863	21,82,650	22,13,104
To United Provinces of Agra and Oudh from Pachbadra.	5,37,115	6,74,600	7,91,000	6,67,572
To Central Provinces ...	1,06,800	1,32,434	1,16,110	1,18,448
" " India ...	5,70,957	4,85,676	4,67,626	5,08,086
Total ...	39,17,248	39,08,420	40,44,400	39,57,022
Balance remaining for consumption ...	9,92,773	8,81,631	8,67,115 lbs.	9,13,840 lbs.
Average consumption per head of population, 10,200,213 souls.	...	...	7'00	7'37
CENTRAL INDIA.				
<i>Supply of salt.</i>				
Quantity of salt manufactured by Native States.	13,565	10,188	17,897	13,883
Imported from United Provinces of Agra and Oudh (trade statistics).	25,023	33,292	39,816	32,710
Imported from Bombay (trade statistics)...	3,44,295	3,33,437	2,87,082	3,21,605
" " Central Provinces (trade statistics).	12,563	16,161	14,522	14,416
Imported from Rajputana ...	5,70,957	4,85,676	4,67,626	5,08,086
" " Bengal (trade statistics) ...	669	1,212	...	627
Total ...	9,67,072	8,79,966	8,26,943	8,91,227
<i>Exports.</i>				
To Bengal (trade statistics) ...	1,401	1,813	2,412	1,875
Balance remaining for consumption ...	9,65,671	8,78,153	8,24,531 lbs.	8,89,452 lbs.
Average consumption per head of population, 8,628,781 souls.	...	...	7'86	8'48

APPENDIX XVI.

Return of the number of persons arrested and prosecuted or released departmentally for offences against the salt law during the year 1901-1902.

Division.	Number of cases.	Total number of persons arrested.	RELEASED BY THE DEPARTMENT.				Committed for trial.	Acquitted.	Convicted.	Pending trial when report was submitted.	Percentage of convictions on number of persons sent up for trial less those whose cases are pending and those who died or absconded before trial.	Died or absconded before trial.
			Infirm persons, pregnant women and children.	For making or being in possession of less than one set of illicit salt.	On proof of ignorance or inadvertence and for want of sufficient evidence.	Total						
Cis-Indus and Kalabagh Mines	15	19	...	12	4	16	3	...	3	...	100'00	...
Kohat Mines	76	127	5	13	10	28	99	7	72	18	91'14	2.
Sultanpur Salt Works	1	1	1	...	...	1	...	...	...	...	...	...
Sambhar Lake	12	19	3	...	...	3	16	...	16	...	100'00	...
Didwana Salt Source	...	5	...	...	...	...	5	...	5	...	100'00	...
Pachbadra Salt Source	31	72	19	...	...	19	53	3	50	...	94'34	...
Internal Branch	1,354	1,646	14	715	137	866	780	38	660	81	94'56	1
Total	1,490	1,889	42	740	151	933	956	48	806	99	94'38	3
Total for 1900-1901	1,028	1,602	69	436	170	675	927	35	884	...	96'19	8

APPENDIX XVII.

Return of persons imprisoned and fined for offences against the salt law during the year 1901-1902.

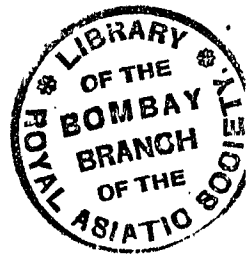
PERSONS SENTENCED TO FINE ONLY.													
PERSONS SENTENCED TO IMPRISONMENT WITH OR WITHOUT FINE.													
	For one month and under.	For more than one month, but less than three months.	For three months and more, but less than six months.	For six months and upwards.	Total number imprisoned.	Total amount of fine inflicted in addition to imprisonment.	Rs. 10 and lesser sums.	More than Rs. 10, but less than Rs. 50.	Rs. 50 and upwards, but less than Rs. 100.	Rs. 100 and upwards.	Total number fined.	Aggregate of fine.	Average fine.
1901-1902	196	46	24	0	276	Rs. 777	460	56	2	...	518	Rs. 3,262	6'30
1900-1901	...	...	...	...	438	230	...	...	...	...	439	3,362	7'66

Note.—1901-1902 excludes 12 persons punished with whipping by officials of the Jodhpur Durbar for offences on the Luni Salt Tract.
1900-1901 do. 7 ditto ditto.

REPORT
ON THE
ADMINISTRATION

OF THE
Northern India Salt Revenue Department

FOR THE OFFICIAL YEAR 1902-1903.



*THE NORTH-WEST FRONTIER PROVINCE, THE PUNJAB, THE
UNITED PROVINCES OF AGRA AND OUDH, THE CENTRAL
PROVINCES, RAJPUTANA, CENTRAL INDIA AND THE
PROVINCE OF BEHAR.*



SIMLA:
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1903.

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REPORT

ON

THE ADMINISTRATION

OF THE

Northern India Salt Revenue Department

FOR THE

OFFICIAL YEAR 1902-1903.



The gross revenue of the Department for the year under report amounted to Rs. 1,93,78,967 compared with Rs. 1,91,76,698 collected during 1901-02, the increase amounting to Rs. 2,02,269. There was an improvement in the trade of the Sambhar Lake, but this was counterbalanced by a falling off in sales at the Pachbadra and Didwana Sources, and the increase in the revenue of the year was due to a larger trade having been done in the rock salt of the *cis*-Indus Mines. The charges of the Department under the heads of Establishment, Contingencies and Refunds during the year amounted to Rs. 10,55,607 compared with Rs. 11,31,356 in 1901-02. There was therefore a decrease of Rs. 75,749 in expenditure, equal to 7.18 per cent. Exclusive therefore of treaty payments, the net revenue of the year amounted to Rs. 1,83,23,360 compared with Rs. 1,80,45,342 in 1901-02, the increase amounting to Rs. 2,78,018; and the percentage of the charges on gross revenue amounts to 5.45 compared with 5.90 in the previous year.

Receipts and charges.
Appendix I.

2. The cost of the fixed establishment of the Department was Rs. 5,42,395 against Rs. 5,63,851 in 1901-02. The saving of Rs. 21,456 was principally due to officers having been on leave and to the reduced cost of the subordinate establishment of the Department. Contingent expenditure amounted to Rs. 4,89,038 against Rs. 5,38,204 in the previous year. The decrease of Rs. 49,166 was mainly due to the fact that less money was spent on the manufacture and excavation of salt, and on the clearance of through traffic salt in consequence of the decline at Sambhar in the trade under that system. Refunds amounted to Rs. 24,174 against Rs. 29,301 in 1901-02.

Particulars of charges.

3. The actual disbursements of the year on account of the treaties amounted to Rs. 29,74,445, and deducting Rs. 2,25,350 from this sum as not fairly debitable to the salt revenue for the reason given in the first paragraph of my Annual Report of 1898-99, a balance remains of Rs. 27,49,095. Issues of salt for consumption in the United Provinces, Rajputana, Central India and the Central Provinces and Berar amounted to maunds 42,44,943 by this Department and maunds 27,94,770 by the Bombay Salt Department; and on the basis of these figures the proportions of the treaty payments debitable to the two Departments are Rs. 16,57,703 and Rs. 10,91,392 respectively. If this proportion of treaty payments be added to the ordinary expenditure of the Department, the incidence of charges on gross revenue will be 14.01 per cent. against 14.89 per cent. in the previous year.

Treaty payments.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

After the close of the year a revised table of treaty dues payable to Native States in Rajputana and Central India was received from the Comptroller of India Treasuries, which showed that the amount payable to the Jhalawar State had been reduced from Rs. 7,250 to Rs. 2,750 under orders contained in letter No. 263-I.A., dated the 30th January 1899, from the Government of India in the Foreign Department. A copy of the letter of the Government of India was obtained from the Comptroller, and from a perusal of the orders it appears clear that the sum payable is Rs. 2,500 and not Rs. 2,750. A reference on the subject has been made to the Honourable the Agent to the Governor General, but as Rs. 2,750 have been actually paid, an entry of that amount has been made in the appendix.

Prices at which salt was
sold at the sources.
Appendix II.

4. There was no change in the prices at which salt was sold to the public at the different sources, but 8,000 maunds of salt were supplied from the Sambhar Lake at a price of three annas a maund instead of the current rate of four annas to the Sind Salt Department.

Reduction of the duty
on salt.

5. The duty on salt was reduced as follows with effect from the 18th of March 1903 :—In the case of salt produced from the mines in the Kohat District of the North-West Frontier Province, from two rupees a Kohati maund of $102\frac{1}{2}\frac{7}{8}$ lbs. to one rupee eight annas a British maund of $82\frac{3}{7}$ lbs; in the case of salt obtained from the mines of the Mandi State in the Punjab, from seven annas and six pies to six annas a British maund; in the case of all other salt dealt with by the Department in the Punjab, Rajputana, the United Provinces and Behar, from two rupees eight annas to two rupees a British maund. The incidence of the reduction is one anna and $7\frac{1}{8}\frac{7}{8}\frac{5}{8}$ pies a British maund on Kohat salt, one anna and six pies a maund on Mandi salt and eight annas a maund on all other salt. The reduction in the duty on Mandi salt did not take effect until the 21st March 1903. The telegram announcing the reduction was addressed by the Government of India to the Government of the Punjab, and the copy of it, which was forwarded to me by post, was not received until the 20th March 1903. Elsewhere the reduction in the duty took effect, generally speaking, from the 18th March 1903. In some instances, however, revenue at the higher rates of duty was paid into treasuries before the receipt of the telegrams announcing reductions, and in all such cases the excess duty paid is being refunded. The exact amount which has to be refunded on this account is Rs. 6,069. The Government of India have also directed that the difference between the old and new rates of duty shall be refunded on all salt purchased but not cleared by the evening of the 17th March 1903, and which had not been distinctly offered for delivery to the purchasers on or before that date.

Rumours prevalent during
year of a reduction
of duty.

6. Rumours were prevalent during the latter part of the year that a reduction of salt duty was in contemplation. Rumours of the kind towards the close of the financial year are not infrequent, and in the year under report they gained possibly some additional strength from the speech made by His Excellency the Viceroy at the Imperial Darbar at Delhi on the 1st of January 1903, in which he foreshadowed the possibility of the introduction of measures of relief from taxation, if the period of prosperity into which the country had entered should continue. In the early part of March the sales of salt from Sambhar in parti-

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1902-1903.

cular were seriously checked, and this had the effect of reducing the revenue of the year to some extent. Sales in January and February were not affected, maunds 11,64,211 having been sold in these months at the full rate of duty compared with maunds 9,68,901 during the same months of 1902. This, however, may have been due to the fact that stocks in the hands of wholesale dealers are kept low to avoid loss by dryage and wastage, and purchases were restricted only when possibility of a reduction was imminent. Large purchases were made at the end of March after the announcement of the reduction in the duty, partly to replenish stocks and partly to take advantage of the circumstance that, when duty is reduced, prices, especially in out-of-the-way parts of the country, do not fall immediately to the extent of the reduction, and salt purchased and cleared at the higher rate can therefore be disposed of at more than the normal profit obtainable in the business. Later, in the month of April, sales were again sharply checked by another rumour that the duty was to be still further reduced, but this matter will be noticed in the Report of 1903-04.

The quantities of salt sold during the year at the different rates of duty are shown below :—

		British maunds.
<i>Kohat salt—</i>		
At Rs. 2 a Kohati maund	...	3,68,385
At Rs. 1-8 a British maund	...	6,259
Total	...	3,74,644
<i>Mandi salt—</i>		
At 7 annas 6 pies a maund	...	1,26,422
At 6 annas a maund	...	3,440
Total	...	1,29,862
<i>Other salts—</i>		
At Rs. 2-8 a maund	...	68,12,105
At Rs. 2 a maund	...	2,43,845
Total	...	70,55,950

7. In the debate in Council on the Budget of 1903-04 some doubts were expressed by Honourable Members as to the benefit that consumers would derive from the reduction in the salt duty. The figures below, which have been compiled from the price currents published in Government Gazettes, of average retail prices of salt in the areas supplied with salt by the Department, show that in most places retail prices were favourably affected within a month after the reduction :—

Effect of the reduction of duty on prices of salt.

	Punjab.	United Provinces, omitting Almora and Garhwal.	Behar.	Central Provinces.
Number of marts	27	45	10	18
Average retail rate per rupee for the fortnight ending—	s. c.	s. c.	s. c.	s. c.
15th March 1903	12 4½	10 12	10 9	9 7
31st March 1903	13 7	11 5	11 10	10 1
15th April 1903	14 5	11 8	11 12	10 4
Fall in retail rate per rupee in fortnight ending the 15th April 1903 compared with the rate prevailing in the fortnight ending the 15th March 1903	2 0½	0 12	1 3	0 13

In 8 districts of the Punjab there was no fall in prices in the first fortnight after the reduction of duty, but in the second fortnight the prices fell by amounts varying from 15 chattaks to 3 sers in all the districts of the Province except Kangra. In this district also the rate has since fallen from 11 to 12 sers. In the United Provinces of Agra and Oudh there was no fall in prices during the first fortnight after the reduction of duty in 21 districts, and in 13 districts there was no fall for a month. In all but 3 of these districts, however, prices have subsequently fallen. In 24 districts prices fell in the first fortnight by amounts varying from 4 chattaks to 2 sers, and in most of these districts there has since been a further fall. In Behar there was a fall of $1\frac{1}{2}$ to 2 sers in prices in 7 districts within a month of the reduction of duty, and in 3 districts there was no change. In these latter districts, however, the prices have since fallen, though in 2 of the 7 districts in which prices at first fell they have again risen. In the Punjab the trade in rock salt is in a satisfactory state; the principal source of supply is within the Province, and direct dealing with the mines without the intervention of capitalist middlemen is well established. If the Simla and Kangra hill districts, and Delhi and the 4 other districts in the south-east which are supplied mainly with Rajputana salt, be omitted, the average retail price for the rest of the Province according to these price currents on the 15th March 1903 was 12 sers 13 chattaks, and on the 15th April, 15 sers 1 chattak, the fall amounting to 2 sers 4 chattaks. The United Provinces and the Central Provinces are further from the sources of supply; and the trade in Rajputana salt, which is the salt principally used in the United Provinces, is largely in the hands of capitalists who are better able to combine and keep up prices. The Central Provinces are supplied mainly with Bombay and Madras salt, and I am unable to speak from personal knowledge as to the circumstances of the trade in these Provinces or in Behar; but considering the distance that salt has to be carried, especially in the Central Provinces, the prices appear to have fallen with satisfactory promptitude. In the Punjab the fall in the average retail price per maund up to the 15th July amounted to 8 annas 2 pies, in the United Provinces to 6 annas 5 pies, in the Central Provinces to 6 annas 1 pie and in Behar to 6 annas and 10 pies. It must, however, be admitted that the prices quoted in these price currents are standards only, and that purchases of salt, though they may be influenced by the standards, are not invariably regulated by them. Mr. Buckley, Assistant Commissioner, recently found three distinct rates of retail prices in Delhi, one in the market, a higher rate in shops doing a good business in the main thoroughfare, and a still higher rate in shops in the back streets. It is sometimes said that the Indian peasant does not buy salt, or buys it in such infinitesimal quantities that it is a practical impossibility that a reduction in the duty of 8 annas a maund can filter down sufficiently to influence the transaction. This, however, is only partly true. It is the case that the wayfarer, day labourer or domestic servant in Upper India, who goes to a banian's shop for his daily ration, customarily receives with the ration salt sufficient to season it, and that for salt thus supplied no separate payment is made. Transactions of this kind naturally come frequently under the observation of European residents of the country, but over the greater part of the country they are the exception rather than the rule. The Indian peasant ordinarily purchases salt for the consumption of him-

self and his household in quantities which admit of an exact calculation of the price payable at the rate of sers to the rupee. It is true that the quantities are usually small; the calculations are intricate owing to the general use of local weights and uncurrent copper coins; and, as above stated, prices are not always governed by the tehsil price currents. The Indian peasant, however, is, as a rule, a shrewd purchaser; and the competition of rival shopkeepers generally suffices to enable a man buying even a pice worth of salt to obtain full value for his money. I believe that there is much truth in the statement made in Council by the Honourable Babu Sri Ram that "the salt tax is the least oppressive" (*i.e.*, it is the least felt) of all the taxes levied by Government at any rate in Upper India. The assailants of the tax hardly realise perhaps how cheap salt in India really is, and how small is the difference between Indian and English retail prices. At the time I am writing, the average retail price of salt in the Punjab according to the price currents is 14 sers 9 chattaks the rupee and in the United Provinces it is 12—1; or, in other words, $14\frac{1}{2}$ chattaks (1 lb. 14 oz.) and 12 chattaks (1 lb. 9 oz.), respectively, for 1 anna. In England the average retail price in provincial towns appears to be about 2 lbs. 5 oz. to 3 lbs. for the penny. I believe therefore that, even with a duty of Rs. 2-8-0 a maund, it is only a very small proportion of the Indian people who are deterred by the price of the article from buying as much salt as they want for consumption. The fact that the rate of consumption per head in the Central Provinces and Bengal, where salt is comparatively dear, is higher than it is in the Punjab, where salt is cheap, strongly supports this view. At the same time, to take the case of the Punjab, a poor householder with a wife and 3 children consuming (say) 6 lbs. of salt per head, (the provincial average of 7-4-8 lbs. includes consumption by cattle), gains 2 annas and 11 pies by a fall in the price from 12 sers $4\frac{1}{2}$ chattaks to 14 sers 9 chattaks, and though the reduction of taxation may seem small in our eyes, it is for him a not inappreciable amount. In Southern India, where the consumption per head is larger the reduction of taxation will be greater. Cattle and cattle-owners will also benefit. It may, however, be doubted whether the gain to the individual is sufficient to compensate for the financial sacrifice involved in the reduction of the duty.

8. The accounts of the Department for 1901-02 were compared with those of the Comptroller of India Treasuries. The Departmental figures of revenue were found to be less than the treasury credits by Rs. 17,321-10-4. The Comptroller of India Treasuries credited the Department with Rs. 3,958-2-0 on account of Baluchistan salt receipts which do not appear in our accounts. The collections of the Great Indian Peninsula Railway for November 1901, amounting to Rs. 7,953-2-0, were erroneously twice credited to the Department; and the revenue received at the Jammu treasury in April 1902, amounting to Rs. 5,414-1-0, was also wrongly credited to the Department in the year 1901-02. A difference remains of Rs. 3-10-8 after these adjustments, which appears to be due to a mistake in the figures of the Accounts Department. The Comptroller's monthly accounts agree with those of the Department, but the total of his annual account is less by Rs. 3-10-8 than the figures compiled from our returns, and also less than his monthly accounts. Under the head of charges the Comptroller's annual account is less by Rs. 13-8-1 than the expenditure recorded by the Department, owing, as he has explained, to fractions of rupees having been discarded by him. His monthly accounts and those of the Department agree.

Adjustment of the accounts of the Department with those of the Comptroller, India Treasuries.

Reorganization of the establishment and its present strength.

9. To complete the reorganization of the establishment of the Department, I proposed to the Government of India in my letter No. 178, dated the 21st of January 1902,—(a) a revision of the pay and grading of the Upper Division clerks in the Department involving an increase of cost of Rs. 370 a month, or Rs. 4,440 a year; (b) an addition of Rs. 10 a month, or Rs. 120 a year, to the local allowance of the Inspector of the Nari Beat in the Kohat Mines Division; and (c) reductions in the preventive establishment employed at the *cis-Indus*, Kohat and Mandi Mines resulting in a saving of Rs. 670 a month, or Rs. 8,040 a year. Under these proposals the appointments of an Inspector on Rs. 50, a Jemadar on Rs. 10 and 79 peons on Rs. 7 each a month were abolished; and local allowances of Rs. 50 and Rs. 20 a month appertaining to two Beats in the *cis-Indus* and Kohat Mines Divisions, which were not retained as separate charges, were discontinued. In the letter from the Finance Department, No. 2305-Ex., dated the 2nd May 1902, the Government of India approved generally of my proposals, but amended the grading of the clerks in a manner which reduced the increase of expenditure proposed from Rs. 4,440 to Rs. 2,580 a year. Later, in my letter No. 302, dated the 6th of February 1903, when submitting a complete revised schedule of the establishment of the Department for formal sanction, I reported that the continued decline of the Sultanpur Salt Works rendered the retention of an Inspector, with a local allowance of Rs. 30 a month, in the charge of the Sadrana cluster of works unnecessary, and the abolition of the allowance was accordingly proposed. The sanction of the Government of India to the revised schedule was accorded in letter No. 1295-Ex., dated the 7th March 1903, from the Finance Department. The final result of the revision effected of the establishment of the Department is a saving of Rs. 38,417 a year.

Besides the Commissioner and Deputy Commissioner, the present sanctioned strength of the permanent establishment of the Department comprises 7 Assistant Commissioners, 29 Superintendents, 7 Assistant Superintendents (excluding probationers), 90 Inspectors, 125 clerks, 182 petty officers, 1,468 peons, weighmen, daltaris and khalasis, 2 Medical Officers, 3 Hospital Assistants and 7 hospital servants. The absorption in vacancies of 1 Inspector, 6 petty officers and 100 peons, who were supernumeraries, was effected during the year; and there were 4 petty officers and 35 peons holding supernumerary appointments at its close. These will be absorbed as vacancies occur.

Results of competitive examinations for admission to the superior executive grades of the Department.

10. A competitive examination for admission to the higher grades of the Department was held during March 1903. Six candidates were nominated, but of these, 2 failed to appear. Of the 4 candidates who were examined, 2, Messrs. S. W. Murphy and E. P. Chestney, obtained more than the qualifying number of marks. It was originally intended to make 1 appointment only in accordance with the result of the examination; but as 4 vacancies in the superior executive grades (2 of them unexpected) occurred during the year, and as both the candidates who qualified were in other respects apparently well fitted for employment in the Department, they have both been appointed probationary Assistant Superintendents. Five candidates were nominated to sit at the competitive examination that was held in March 1902 and three failed to appear. The candidates examined, who were both natives of India, qualified, and the one who obtained the higher number of

marks was appointed a probationary Assistant Superintendent. He threw up his appointment, however, after a short experience of Pachbadra, and the remaining candidate was then appointed. Elementary Inorganic Chemistry, which requires special study, is one of the compulsory subjects for examination and it is necessary therefore to give permission to candidates to appear in the examination many months in advance. In the interval, it not infrequently happens that candidates shrink from the ordeal of a competitive examination, or change their minds and obtain other employment. Of 11 candidates nominated to sit at these two examinations, no less than 5 have failed to appear. In future under these circumstances it will be necessary to interpret somewhat liberally rule VI of the Rules (sanctioned by the Government of India in letter No. 4283-S R., dated the 30th August 1900, from the Finance Department) to regulate first appointments to the superior executive grades of the Department. The rule directs that ordinarily not more than 5 candidates are to be nominated for each expected vacancy. In future sufficient nominations will be given to ensure that the number of candidates actually competing for each vacancy is not likely to be less than 5. The examination should be a really competitive one, in order that the best candidates may be secured for the Department, and this object can hardly be said to be attained, when, as in March 1902, only 2 candidates appeared out of 5 nominated.

11. Mr. H. B. Welsh, Superintendent of the Nawa Manufacturing Section of the Sambhar Lake, was deputed during the year to the Thomason Civil Engineering College at Roorkee for instruction in levelling and surveying. He passed the course satisfactorily and obtained a certificate of proficiency.

Training of officers at the Roorkee College.

12. The sales of salt which paid full duty amounted to maunds 70,55,950 compared with maunds 69,16,711 sold in 1901-02, an increase of maunds 1,39,239. The sales at the Sambhar Lake were larger by maunds 3,47,240, but the trade of Pachbadra and Didwana fell off by maunds 3,37,462. The quantity of salt excised from saltpetre refineries was larger by maunds 4,524, while transactions at the Sultanpur Salt Works declined by maunds 5,636. In the *cis*-Indus Mines Division there was an increase of maunds 1,30,573 in sales compared with 1901-02. The improvement in the total sales of the Department was therefore the result of a greater demand for the rock salt of the Punjab.

Sales of salt which paid full duty.
Appendix II.

13. There was a decrease of maunds 82,238 in the quantity of salt paying full duty which was issued for consumption from the sources, maunds 71,46,043 only having been issued against maunds 72,28,281 in 1901-02. The quantity was, however, larger than that of 1900-01 (maunds 70,54,847) by maunds 91,196. Compared with 1901-02 the clearances from the Sambhar Lake were larger by maunds 4,06,245, but the quantity issued from Didwana and Pachbadra was less by maunds 5,18,414. In the Punjab, the issues from the Sultanpur Salt Works declined by maunds 6,818, but the clearances from the *cis*-Indus Mines show an improvement of maunds 32,225.

Issues of salt which paid full duty.
Appendix II.

14. The sales of salt which paid special rates of duty amounted to maunds 5,04,506 against maunds 5,65,253 in 1901-02. There was also a decrease of maunds 62,100 in the quantity issued for consumption, the clearances amounting

Sales and issues of salt which paid special rates of duty.
Appendix II.

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to maunds 5,02,909 compared with maunds 5,65,009 in 1901-02. The quantities of salt sold and issued at the Kohat Mines were less than those of 1901-02 by maunds 51,379 and maunds 52,732 respectively. At the Mandi Mines, where salt is issued as soon as it is sold, a decrease of maunds 9,368 occurred in the transactions of the year.

Sales of salt free of duty.
Appendix III.
Sales to the Jodhpur State.

15. Sales of salt free of duty were less than those of 1901-02 by maunds 99,247, and there was a decrease also of maunds 16,057 in issues. The Jodhpur Darbar purchased maunds 1,91,645 during 1901-02, but only maunds 1,42,420 could be removed by the close of that year. There was therefore a large uncleared balance, and only maunds 87,398 were purchased during the year under report; but maunds 1,26,363 were removed from the sources for consumption. The last Census showed that the population of the State had decreased from 2,528,178 souls in 1891 to 1,935,565 souls in 1901, and a smaller quantity of salt is consequently now required for consumption. The Raj duty on the salt supplied free of British duty to the Jodhpur State was reduced by the Darbar from Rs. 2-6-6 to Rs. 2 a maund with effect from the 1st April 1903. The annual allowance of salt free of duty to the Rampur State is given according to the calendar year, and two yearly quantities of maunds 5,000 each were purchased during the official year under report. The quantity actually issued, however, amounted to maunds 5,000 only. In the old Customs Manual, which was published in 1866, the quantity of salt which the Rampur State is entitled to receive annually free of duty is stated to be maunds 6,000, and maunds 6,000 has in consequence hitherto been regarded by the Department as the authorised quantity. For many years, however, only maunds 5,000 a year have actually been taken; and from a letter written by the Nawab, dated the 23rd December 1864, which is published in Aitchison's Treaties, it would appear that the State is only entitled to maunds 5,000 a year. In these circumstances the Government of the United Provinces has been asked for information as to the quantity of duty free salt to which the State is really entitled.

Issues of salt free of both price and duty.
Appendix III.

16. The issues of salt free of both price and duty were larger by maunds 4,700, maunds 39,360 having been taken by the different States compared with maunds 34,660 in 1901-02, and there was a balance of maunds 17,150 due at the close of the year. A running account is kept of these transactions and salt is issued as applications for it are received.

Salt issued to the Bikaner Darbar on payment of half duty.
Appendix III.

17. Allusion was made in the Report of 1901-02 to a desire expressed by the Bikaner Darbar to discontinue the arrangement under which a refund of duty is made on salt booked to the State up to a maximum quantity of 20,000 maunds a year and to adopt in its stead an arrangement for the purchase by contractors appointed by the Darbar of the full quantity of salt to which the State is entitled at the salt sources on payment of the price and of half of the duty. This arrangement was to have come into force from the 1st of October 1902; but the Political Agent has informed me that no contract for the half duty salt has been given by the Darbar, and that the system of a refund of duty may be allowed to continue. Maunds 20,284 were booked to the State from Didwana and Pachbadra compared with maunds 19,542 in 1901-02. The increase in the quantity was owing to a rush for salt at Didwana after the reduction of the duty was announced.

18. The salt tracts and closed salt works of the Gwalior, Jaipur, Mewar and Shahpura States were inspected during the first three months of the year by officers of the Department specially deputed for the purpose. Treaty obligations were found to be adequately observed in the State of Shahpura. Some irregularities of minor importance were discovered in the Gwalior State and have doubtless been rectified by the Darbar. In Jaipur the manufacture of earth salt was found to be prevalent to a considerable extent. In Mewar also, though the time at the disposal of the officer who visited the State was not sufficient to permit of his inspecting closely the whole of the extensive salt lands which exist in the State, abundant evidence of the existence of manufacture on a somewhat extensive scale was discovered. Thirty two salt factories were reported to have been found upon salt lands, sixteen upon lands which are the property of the State and sixteen in the *jagirs* of Banera, Bednor and Amla, and in a large number of instances earth salt manufactured within the State was found in the possession of persons for purposes of consumption. These instances of the failure on the part of the Darbars of Jaipur and Mewar to fulfil their treaty obligation "to suppress and absolutely prohibit and prevent the manufacture of salt" within their borders, were brought to the notice of the Residents at Jaipur and Udaipur. Since the year closed a communication has been received from the Mewar Darbar, through the Resident of Udaipur, commenting upon the report of the officer who visited that State, and the matter will be noticed in the Report of 1903-04.

Deputation of officers to inspect salt tracts and closed salt works in Native States.

Arrangements were made towards the close of the year under report to depute officers to again visit the States of Jaipur and Mewar, and also the States of Bharatpur, Karauli, Kotah and Bundi.

19. His Excellency the Viceroy paid a visit to the Sambhar Lake on the 27th November 1902. His Excellency visited the Kyars near the town of Sambhar, saw how the stored salt is weighed and issued, and witnessed the processes of extraction and storage of salt from the pans and the manner in which the labourers employed in the work of extraction are paid. His Honour Sir Charles Rivaz, Lieutenant-Governor of the Punjab, also visited the Salt Range during the winter on tour and inspected the Mayo Salt Mine at Khewrah, which was illuminated for the occasion on the 16th of February 1902.

Visits of His Excellency the Viceroy to the Sambhar Lake and of His Honour the Lieutenant-Governor of the Punjab to the Salt Range.

20. The trade of the Sambhar Lake improved during the year. Maunds 34,99,447 of salt paying full duty were sold compared with maunds 31,52,207 disposed of during 1901-02, the increase amounting to maunds 3,47,240. The quantity of salt issued was also larger by maunds 4,06,245, the clearances amounting to maunds 36,64,278 against maunds 32,58,033 in the previous year. In addition to these quantities, maunds 10,000 were sold to the Rampur State free of duty, maunds 5,000 of which were issued during the year. The sales and issues on the same account in 1901-02 amounted to maunds 5,000. There was no improvement in the quality of the salt made, and the improvement in the trade may be attributed partly to the price of Pachbadra salt having been raised from one anna and three pies to one anna and six pies a maund in January 1902, and partly to a deterioration in the quality of that salt caused by the prolonged drought.

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Sales and issues of salt
Appendices II and III.

21. As already noted in paragraph 2, maunds 8,000 of salt were supplied from the Lake to the Sind Salt Department.

Supply of salt to the Sind Salt Department.

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A cyclonic storm visited Karachi about the middle of June 1902, and the entire stock of salt at the Mauryapur works was destroyed and considerable damage was caused to the salt factories. On the 18th of June 1902 the Collector of Salt Revenue in Sind telegraphed to this Department for maunds 10,000 of salt, and two consignments of maunds 4,000 each were despatched on the 24th and 25th June 1902 to Haidarabad by the Jodhpur-Bikaner Railway. The balance of maunds 2,000 was about to be forwarded when the Collector intimated that prospects of manufacture at his works had so much improved that a further supply of salt was not required. An adjustment to the credit of the Department of the duty and price value of the salt supplied was effected during the year through the Accounts Department.

Territorial distribution
of salt issued.
Appendix VI.

22. Compared with 1901-02, the quantity of Sambhar salt cleared for despatch to the Punjab rose from maunds 2,37,200 to maunds 2,44,000; to the United Provinces from maunds 21,82,650 to maunds 25,10,780; to the Central Provinces from maunds 10,000 to maunds 15,815; and to Rajputana and Central India from maunds 8,54,243 to maunds 9,18,243. Exports to Behar in Bengal alone fell off from maunds 2,600 to maunds 1,800; but the trade with that Province in Sambhar salt has never been of importance. The balance of salt which had been purchased, but which had not been removed by the close of the year, amounted to maunds 1,25,167. The uncleared balance on the evening of the 17th March amounted to maunds 1,65,960. The balance at the beginning of March was maunds 2,53,950, but Mr. Lyon was fortunately able to largely reduce the amount by heavy clearances during the first 17 days of the month. The uncleared balance at the end of 1901-02 was maunds 2,85,198. The large uncleared balances which often exist at the Lake, and which are usually due to a disinclination on the part of traders to present their rawannahs and bags to remove their salt, form a feature of the Sambhar salt trade. The traders, in fact, willingly lock up their own capital for several weeks

Manufacture of salt.

Appendix V.

23. The conditions under which manufacture was carried on were again unfavourable, but a sufficient quantity of salt was produced to meet the requirements of the trade and to add to the stock of salt in hand. The quantity manufactured, however, (maunds 47,44,234), was less than the production of 1901-02 (maunds 61,76,499) by maunds 14,32,265. The year opened with a stock balance of maunds 37,48,739; maunds 49,62,557 were manufactured and added to stock during the year, and at its close there was a balance in hand of maunds 51,56,987.

Rainfall and the character of the season.

24. The rainfall of the entire year amounted to 13.54 inches only. The monsoon commenced on the 25th of June 1902, and by the end of September a fall of 11.63 inches had been recorded at Sambhar. One inch and 11 cents fell during June, 7.01 inches in July, only 93 cents in August and 2.58 inches in September. The character of the rainfall also was unsatisfactory, as, generally speaking, only showers were received. The Lake was dry when the monsoon commenced and the first showers were quickly absorbed in its bed or evaporated. Some brine collected as the result of the rainfall of July, but the month of August was practically rainless and evaporation was rapid in consequence of the great heat. Fortunately, the fall in September was comparatively good, and sufficient brine collected to admit of the manufacture of a fairly large quantity of salt in the Kyars. The scarcity of

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rain, which has affected manufacture, has now extended over a series of years commencing from 1895-96. The normal annual rainfall of Sambhar is 20'74 inches, and the average annual fall of the five years ending with 1894-95 was 23'94 inches. The average of the next five years was only 13'17 inches, the fall decreasing year by year from 15'63 inches in 1895-96 to 9'13 inches in 1899-1900. The fall of 1900-01, 23'88 inches, was sufficient, and the Lake was fairly well filled; but during the past two years the average fall has amounted to only 11'95 inches.

25. The filling of the Kyars with the brine which collected during July was commenced as soon as it appeared that the break in August was likely to continue, and the work was continued until October, when no more brine was available for the purpose. Extraction of salt from the Kyars near the town of Sambhar began on the 27th October and was completed on the 28th February. Extraction from the Kyar at Nawa, which was filled with brine later in the season than the works at Sambhar, did not commence until the 6th February and was not finished till after the close of the year, the 7th April 1903. Maunds 28,89,086 of salt were obtained from the Kyars near the town of Sambhar and maunds 8,72,310 from the Kyar at Nawa, the total outturn from these works amounting to maunds 37,61,396. The quality of the salt was equal to that obtained during the recent years of deficient rainfall, but it was inferior to the description that is produced under favourable manufacturing conditions.

Kyar salt.

26. Maunds 9,82,838 of salt were manufactured in solar evaporation pans on the edge of the Lake, maunds 4,76,449 during the first three months of the year and maunds 5,06,389 during the period between the cessation of the monsoon and the end of March. Manufacture was still proceeding when the year closed. The whole of this salt was manufactured from primary brine obtained from wells sunk in the bed of the Lake, diluted by an occasional cold-weather shower. It was small in grain and inferior in quality; but was saleable and had to be accepted, as better could not be obtained. Well brine is not utilised during years of favourable rainfall, as the best pan salt is produced from the secondary brine or surface water of the Lake. The rainfall was not sufficient to fill the Lake, and the small quantity of brine that was available could not be used for the manufacture of pan salt, as it was too far from the shore and evaporated rapidly.

Pan salt.

27. No spontaneous salt was collected from the Lake bed during the year. The small quantity of brine in the Lake disappeared by evaporation without depositing salt in appreciable quantity. It has not been possible to obtain spontaneous salt for the past four years in consequence apparently of the deficiency in the rainfall.

Lake salt.

28. The incidence of the cost of manufacturing maunds 37,61,396 of Kyar salt during the year was 6'48 pies a maund compared with 5'60 pies on an outturn of maunds 41,72,404 in 1901-02. The items included in cost comprise Rs. 79,764 for extraction and storage, Rs. 17,794 for maintenance and repairs of the Kyars and Rs. 29,401 on account of interest on the capital invested in the works, the total amounting to Rs. 1,26,959. Expenditure on the up-keep of the works was less than in the previous year, but the character of the season necessitated the payment to labourers of higher rates of extraction and storage. There was no brine in the Lake available for use after the Kyars had

Cost of manufacture during the year.

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been filled, and consequently the formation of salt in the pans could not be controlled by keeping the pans at varying densities by the admission of weak Lake brine. In these circumstances salt formed almost simultaneously in all of the pans at Sambhar, and higher rates had to be given to attract a sufficiency of labour to effect extraction before inferior salts precipitated. The pitching with stone of the sides of the pans of the Kyars at Sambhar was continued during the year, and Rs. 8,830 were expended on the work. Only 62 pans in Kyars Nos. 9 and 10 now remain to be pitched.

The cost of manufacture and storage of pan salt during the year was 5.61 pies a maund against 4.72 pies in 1901-02. The account in connection with this salt is complicated by the temporary advances which are given to manufacturers for the construction of their works. In good years these advances are rapidly recovered from the earnings of manufacturers; but during the past two years conditions of manufacture have been so unfavourable that in many cases advances given in one year have remained unadjusted until the next. Eliminating the factor of these advances, the cost of pan salt has been 5.48 and 5.66 pies a maund during the past two years.

Enquiry into the resources of the Lake.

29. In his report on the resources of the Sambhar Lake alluded to in paragraph 19 of the Report of 1901-02, Dr. Noetling recommended that the Lake should be surveyed and levelled. This work was undertaken by the Survey Department, and Lieutenant Rich, R.E., was deputed to carry it out during the latter half of the year. The work to be done comprised—

- (1) A topographical survey of the Lake area, of a strip of land 1 mile beyond the high water level of the Lake, and of about 15 square miles of country at its south-western corner.
- (2) The laying down of about 22 permanent bench marks just above the high water line; their heights to be determined by levelling round the Lake; and the fixing of an ample number of trigonometrical and clinometric heights in the area outside the Lake bed.
- (3) The spirit levelling of nine or ten sections across the Lake bed and the erection of poles in the Lake to mark the sections. From these sections contours in the Lake bed will be shown, by means of which the quantity of water in the Lake can be ascertained at any level.

Colonel Hobday, Deputy Surveyor-General, and Dr. Noetling visited the Lake at the end of November 1902 and agreed upon the particulars described after consultation. The survey has, I understand, been completed and the map is now under preparation.

Arrangements for putting down the borings and test wells in the Lake bed, recommended by Dr. Noetling, are being made by the Public Works Department.

Dr. Noetling's view of the water supply of the Lake.

30. The view taken of Dr. Noetling's report in paragraph 19 of the Annual Report for 1901-02 is perhaps unduly optimistic. Even if it be assumed that Dr. Noetling's ingenious and plausible theory is correct and that the origin of the salt in the Lake is derived from springs of brine rising through a fault in the strata of the Aravallis, the future of Sambhar can only be described as assured if it can be proved—

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(1) that there is no reasonable prospect of the springs, failing or being choked, and (2) that the salt obtainable under normal conditions from one year's supply of primary brine, or, in other words, one year's discharge of the springs, is equal to supply not only the existing but also an increasing demand for Sambhar salt. As the population of the area supplied with this salt increases, the strain on the Lake must increase in proportion, unless Sambhar is ousted by competition of other salts from part at any rate of this area. The popularity of the salt is great, and without artificial restrictions this result is not likely to occur. As regards (1) also, it is important to remember that in 1867-68 Mr. Hume reported that the Khazanah or deepest portion of the Lake, (which it is interesting to note is at the place where the fault in the Aravallis occurs), never dried up. It dries up now regularly, and though we have had several dry years, there were droughts before 1867 also. With reference to Dr. Noetling's remarks in section 3 of his report as to the adequacy of a normal annual rainfall (20½ inches) to fill the Lake without assistance from the rivers which enter it, it may be noted that in the current season after a fall in July of 10.30 inches at Sambhar and 7.62 inches at Nawa, the depth of water registered at our gauges in the Lake at the end of the month averaged 6 inches only. Considerable assistance also was received from the feeder streams which flowed on several occasions during the month. The loss of water by absorption and evaporation when the bed of the Lake is dry and heated is very great.

31. On Dr. Noetling's recommendation, the arrangements made by the Public Works Department in Rajputana for observing and recording the discharge of the Rupnagar stream were extended in June 1902 under the orders of the Government of India to the three other streams that enter the Lake—the Mendha, Kharian and Khandel. The observations taken cost Rs. 1,234 during the year, but from a report of the Executive Engineer of the Ajmer Provincial Division, which has been communicated to me, it appears that no result of any value has been attained. Owing to the smallness of the pay offered, a suitable class of men could not be obtained as observers. The men also lived in the nearest villages at a distance of 1 to 2 miles from the streams, and only one man was provided at each gauge. Their observations were therefore untrustworthy and were rejected by the Executive Engineer. A Sub-Overseer of the Public Works Department visited the Lake in September when the rivers were in flood, measured the actual velocity of some of the discharges and recorded the highest flood marks, and from his measurements calculations were made of the discharges of the streams. These show (as was well known to the Department) that the Mendha when it comes down in flood discharges the largest quantity of water, but throw practically no light on the question whether we can spare any of the water of the Rupnagar.

Water supply of the Lake.

The Government of India on my recommendation have directed the discontinuance of the observations on the other streams, and in the current season the discharge of the Rupnagar only will be observed and recorded. The subject will be further reported on when the result of the observations made this year is known. The observations are both costly and troublesome; and unless the Public Works officers are prepared to maintain their contention that water intercepted in the higher branches of the Rupnagar would neither reach the Lake nor assis

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water entering the stream lower down to do so, there appears to be no sufficient reason for continuing them.

The question of preventing the spill from the Rupnagar into a natural depression, termed the "Julgah," near the Lake has been taken up. The Honourable the Agent to the Governor General in Rajputana was moved during the year to direct the Public Works Department to survey the locality and prepare estimates of the measures that should be taken. The estimates have been prepared and the question is now under consideration. The loss of water caused by this spill is undoubtedly serious, and if the Native States which own the land will assent to the project for preventing it, this Department is prepared to provide the funds necessary for the execution of the work. The cost, as estimated, is not heavy.

Stock balance of salt,
Appendix V.

32. There was a balance of maunds 51,56,987 of salt in store at the Lake when the year closed compared with maunds 37,48,739 at the end of 1901-02. The quantity in stock was sufficient to meet trade requirements until manufacture can be resumed during the current year.

Seventy one heaps of salt were cleared by sale during the year. The estimated contents of these amounted to maunds 31,88,593, the actual outturn was maunds 33,91,214, and there was an excess of maunds 2,02,621, or 6.35 per cent. The results of estimation in the past two years have been unsatisfactory. The subject is engaging my attention.

Financial result of the
lease of the Sambhar
Lake.

33. The usual summary of the financial result of the lease of the Sambhar Lake to the close of the year under report is given below:—

Stock account.

Salt produced (including excesses found in stock)—

	Maunds.
Down to close of 1901-02 ...	11,13,85,587
During 1902-03 ...	49,62,557
Total ...	11,63,48,144

Salt cleared from account (including sales, free deliveries, wastage and dryage)—

Down to close of 1901-02 ...	10,76,36,848
During 1902-03 ...	35,54,309
Total ...	11,11,91,157

Balance of stock at close of 1902-03 ... 51,56,987

Revenue account.

Realizations from sales of salt produced—

	Rupees.
Down to close of 1901-02 ...	3,06,41,970
During 1902-03 ...	8,84,602
Total ...	3,15,26,572

Expenditure incurred, including treaty and royalty payments—

Down to close of 1901-02 ...	2,77,16,823
During 1902-03 ...	8,63,933
Total ...	2,85,80,756

Net credit balance at the close of 1902-03... 29,45,816

The credit balance is larger than that of 1901-02 by Rs. 20,669. The balance of stock was also larger by maunds 14,08,248, worth Rs. 3,52,062 at the present selling price of four annas a maund; and including this item the net profit on the operations of the year amounted to Rs. 3,72,731.

* 34. The sales of this source were affected adversely, partly by the unsatisfactory character of the monsoon rainfall and partly by the rumours of a reduction of duty which prevailed. Maunds 2,77,691 of salt which paid full duty were sold compared with maunds 2,93,499 in 1901-02, the decrease amounting to maunds 15,808. Issues were also less by maunds 25,572, having amounted to maunds 2,71,555 compared with maunds 2,97,127 in the previous year. Salt is indented for at this source as carriage for its removal becomes available and clearances keep pace closely with sales. The uncleared balance of salt at the close of the year amounted to maunds 6,136 only. Sales and deliveries of duty free salt to the Jodhpur Darbar amounted to maunds 23,690 compared with maunds 25,011 in 1901-02. The decrease of maunds 1,321 was due partly to deficient rainfall in the portion of the Jodhpur State supplied with salt from Didwana, and partly to a reduction of the Raj duty of Rs. 2-6-6 a maund being anticipated when the reduction in the British duty became known.

(2)
DIDWANA.
Sales and issues of salt.
Appendices II and III.

35. A decrease of maunds 22,050 occurred in the consignments of salt which paid full duty to the Makrana and Kuchaman Road Railway Stations. This salt is booked on reaching the railway to marts in the Punjab and United Provinces. The trade of the source by road was better maintained. The exports to the Punjab were maunds 1,10,018 against maunds 1,11,271 in 1901-02; to Rajputana maunds 45,001 against maunds 47,313, and maunds 43 were booked to the Central Provinces during the year.

Territorial distribution
of trade.
Appendix VI.

36. The rainfall of the year amounted to 10.53 inches compared with 6.54 inches in 1901-02. The year opened with a stock balance of maunds 2,40,065 of salt; additions to stock were made of maunds 2,25,363 manufactured and maunds 36,570 found in excess in heaps cleared, and there was a stock balance of maunds 2,00,617 at the close of the year. Manufacture at this source is restricted to the quantity required to meet the demands of trade. The stock balance was amply sufficient as manufacture was proceeding when the year closed. The cost of manufacture and storage amounted to 5.53 pies a maund compared with 4.29 pies in 1901-02. Salt is purchased from the manufacturers at rates which vary according to quality, and the slight increase in cost is due partly to salt of a better quality having been produced and partly to excesses found in heaps cleared having been added to stock in one year and paid for in the year following.

Manufacture and stock
of salt.
Appendix V.

37. There was a decrease of maunds 3,21,654 in the sales of salt paying full duty at Pachbadra, maunds 6,09,868 having been sold compared with maunds 9,31,522 during 1901-02. The falling off was due partly to the sale price having been raised in January 1902 from one anna and three pies to one anna and six pies a maund, and partly to the quality of the salt produced at the source having been affected by the continued drought. The increase in the price was intended to drive part of the trade back to the Sambhar Lake, in order to relieve the strain on the resources of Pachbadra, and it had the desired effect.

(3)
PACHBADRA.
Sales and issues of salt.
Appendices II and III.

PACHBADRA.

The Jodhpur Darbar purchased only maunds 61,400 of salt free of duty during the year as compared with maunds 1,56,200 in 1901-02. The reason for the decline in purchases has been explained in paragraph 15. Issues of salt on which duty was levied amounted to maunds 6,18,373 compared with maunds 11,11,215 in the previous year, the decrease being maunds 4,92,842. With a smaller trade the Jodhpur-Bikaner Railway was able to remove salt as it was indented for. The year opened with an uncleared balance of maunds 45,400 and closed with an uncleared balance of maunds 36,895 only. The quantity of duty free salt issued amounted to maunds 1,00,365 compared with maunds 1,06,975 in 1901-02, and a balance of maunds 15,780 remained uncleared at the end of the year.

Territorial distribution
of trade.
Appendix VI.

38. The total quantity of salt issued for consumption during the year was maunds 7,28,738 compared with maunds 12,29,190 in 1901-02, the decrease amounting to maunds 5,00,452. Trade with Rajputana and Central India was fairly well maintained, the quantity declared for those areas having been maunds 3,16,129 compared with maunds 3,31,530 in the previous year. Exports to the United Provinces declined by maunds 4,46,800 and to the Central Provinces by maunds 37,701. No salt was consigned to the Punjab, while maunds 400 were sent into that Province in 1901-02. There were no transactions with Sind during the year. Maunds 150 were sent into that Province in 1901-02 over the Shadipali branch of the Jodhpur-Bikaner Railway, but the trade thus commenced has not been maintained. It is said that traders are required to keep accurate accounts showing how salt imported into Sind has been disposed of and that the supervision over the trade is found to be irksome.

Manufacture and stock
of salt.
Appendix V.

39. The rainfall at Pachbadra was again deficient, only 5'43 inches having been recorded during the entire year. The fall of the monsoon period was 5'05:34 cents fell in June, 19 cents in July, 3'57 inches in August and 95 cents during September. With the exception of one fall of 2'42 inches on the 29th of August, the rain of the year was received in light showers, and these were insufficient to replenish the brine springs. In my Report of 1898-99 I said that the production of salt at this source was only indirectly affected by the annual rainfall, and that good salt could be obtained in almost any season. This was the experience of the Department at the time. It has, however, been found that a deficiency in the rainfall extending over a series of years has a prejudicial effect upon the brine springs and upon the outturn and quality of the salt which forms in the pits. Such a period commenced in 1899-1900 when only 95 cents of rain fell, and the annual average fall of the four years ending with the year under report has amounted to 4'20 inches only. The average of the four years ending with 1898-99 was 12'11 inches and that of the 18 years ending with 1898-99 was 14 inches. The source has therefore received only about a third of its normal rainfall during the past four years, and the prolonged drought has caused a fall in the level of the brine springs, with the result that with a less depth of brine the outturn of the pits has diminished in quantity. The brine has also been of greater specific gravity, and with rapid evaporation in the arid climate of the country, salt has been precipitated in small crystals and inferior salts have been forced out to some extent in admixture with it.

Pits opened for the
extraction of salt.

40. The salt pits vary in size, but the average outturn of a pit at the source has hitherto been about 10,000 maunds.

72 pits were opened for extraction at the beginning of the manufacturing season in the expectation that the yield from them would be sufficient to meet trade demands until the commencement of manufacture in 1903-04. In consequence, however, partly of the prolonged drought and partly of the heavy strain placed on the source in the two preceding years, which necessitated the selection of pits in which the salt had not had sufficient time to form, the actual outturn was found to be on an average about 5,000 maunds only. Arrangements were therefore made after the close of the year under report to open 20 more pits before the monsoon of 1903, or 92 in all. The account in Appendix V shows that maunds 9,78,128 of salt were added to stock, and that the year closed with a minus stock balance of maunds 249. As explained in the Report of 1901-02, stock is credited only when pits have been completely emptied and the produce has been stored and estimated by measurement; and when salt is sold from pits under extraction, additions to stock are made after the whole of the outturn has been disposed of. A large number of pits were under extraction when the year closed, and under the above conditions the reason for the minus balance will be understood. The salt in hand when extraction has been completed will be sufficient to meet the requirements of the trade until manufacture can be resumed after the cessation of the monsoon of 1903.

PACHBADRA.

41. Down to the present time a uniform rate of one anna a maund has been paid for all salt purchased from the Kharwals of the Pachbadra Source. There has consequently been no incentive to individual manufacturers to produce salt of a quality superior to that just acceptable by the Department, and apart from the effect of deficient rainfall the result has been a tendency to level down the quality of the salt produced at the source. In these circumstances I have arranged after careful consideration to introduce, with effect from the manufacturing season following the monsoon of 1903, a system of purchase at varying rates with the object of encouraging the production of first class salt. For salt of good average quality the rate of purchase will in future be one anna a maund; and for salt of markedly superior quality a further sum of three pies a maund will be paid as a bonus to the manufacturer. For salt which is inferior to the average, but which is good enough to be accepted by the Department, only nine pies a maund will be given: provided that, if the inferior quality of the salt is due to circumstances beyond the control of the owner of a pit, the existing rate of purchase of one anna a maund will be maintained. Payments at these varying rates will be so arranged that the average price of salt purchased in any one season shall approximate as nearly as possible to one anna a maund. There are pits in the tract which are not capable of producing first class salt, but, generally speaking, the quality of the salt produced at Pachbadra depends greatly upon the care and attention bestowed upon a pit by a manufacturer. The rates laid down will give the honest worker an opportunity of adding to his earnings, while the owners of pits which are not capable of producing first class salt will receive payment for their salt at the former rate, *viz.*, one anna a maund, provided that they supply the best salt that their pits are capable of yielding. The only persons who will be affected adversely will be

Alteration in the rate of purchase of salt from the manufacturers.

PACHBADRA. the manufacturers who neglect their pits and who endeavour to force inferior salt upon the Department, and it is these men whom it is necessary to stimulate to exertion. The result of the working of the experimental pit, which was dug by the Department in 1897-98, shows that the rate of one anna a maund is ample remuneration to the Kharwals for their salt. The pit was cleared of salt for the first time during the year under report, and the outturn was maunds 13,372½, worth Rs. 835-12-6 at the rate of one anna a maund. The pit cost Rs. 712-9-3 to dig and set with thorns, and Rs. 273-11-6 were expended in extracting the salt and cleaning and resetting the pit, a total expense of Rs. 986-4-9. The next crop will therefore not only meet the balance of the expenditure, but leave a large profit; and thereafter a handsome profit will accrue of about ⅔ths of the gross value of the salt at the one anna a maund rate.

Project for construction
of sidings.

42. The difficulty in years of drought, such as have recently been experienced, of conveying salt at Pachbadra from the pits to the railway station is great and the cost is heavy. A project for constructing sidings from the station to the most productive portions of the tract is therefore under consideration, and I am in correspondence with the Manager of the Jodhpur-Bikaner Railway on the subject. The sidings will probably enable the Department to reduce considerably the rate of payment to the through traffic contractor for conveying salt to the railway, and may in this way effect eventually some economy, while they will obviate the danger of a break down in the through traffic arrangements—a danger with which in recent years we have more than once been threatened.

The Luni Salt Tract.

43. The preventive arrangements on the Luni continued without change. Maunds 4,533-24 of free salt were distributed in April and May 1902 at the rate of six sers per head to 30,224 persons inhabiting 39 villages in the delta of the river, compared with a distribution of maunds 4,822-14 to 32,149 persons during the same months of the previous year. The decrease in the population is said to have been due to migration to Sind and Kathiawar in consequence of the deficiency in the rainfall of the monsoon of 1901. I visited the Luni tract during the year, and the visit confirmed my impression that under present conditions the establishment employed is engaged mainly in protecting the salt revenue of the Jodhpur Darbar and the Bombay Salt Department. When Banjaras visited Pachbadra and the vicinity in numbers, the circumstances may have been different; but now the danger of any considerable quantity of Luni salt reaching areas where the salt of this Department is consumed outside Marwar is, in my opinion, very small. If we withdrew our establishment, the Darbar would be compelled to exercise some supervision to protect its own revenue. The cost of the establishment is, however, only Rs. 6,937 a year, and the present is not a suitable time for suggesting the imposition of any additional burden upon the Jodhpur State. Our men also undoubtedly help to prevent smuggling from the Runn and the Luni delta into Bombay. The Inspector and most of his men will in future be brought into Pachbadra to work there when the salt deposits in the delta are washed away, as usually happens, in the monsoon months. A good flood in the Luni leaves the tract perfectly safe for 3 or 4 months.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1902-1903.

Only about three-fourths of the establishment derive any benefit from the hospital that is maintained in the tract, as the men on the upper portion of the river are nearer to Pachbadra than to Bhatki. The medical establishment of the tract was abolished on the recommendation of the Finance Commission under the orders of the Government of India in 1886. Mr. Carey, however, recommended the re-establishment of the hospital and dispensary in his letter No. 44-C., dated the 19th June 1890, and his proposal was sanctioned in letter of the Finance Department No. 3136, dated the 28th June 1890. The cost of the hospital is Rs. 1,161 a year. It is a convenience to the people in the vicinity, and it is also a convenience to our Inspector and the petty officers and peons in the guard posts near Bhatki. I have not therefore considered it necessary to propose any change in the existing arrangements.

44. During the year under report maunds 2,308 of salt were disposed of at this source, compared with maunds 10,434 in 1901-02, by the officials of the Jodhpur Darbar. The stock of salt remaining in the charge of the Jodhpur officials at the end of the year was maunds 51,245.

45. As explained in the reports of previous years, it is stipulated in Article XI of the Salt Agreement with the Jodhpur State that if the total realizations from the salt sold at Didwana, Pachbadra and Falodi exceed in any year the charges debitable to the sources, one-half of the excess shall be paid to the Darbar. The following figures show the result of the financial administration of the three sources during the year under report:—

Receipts.

	Rs.
Sale price of maunds 3,01,381 of salt at Didwana	14,127
Maunds 6,71,268 of salt at Pachbadra	62,928
Maunds 2,308 of salt at Falodi	216
Total	<u>77,271</u>

Charges.

Expenditure on establishment and contingencies, excluding treaty payments, at Didwana	26,747
Expenditure on establishment and contingencies, excluding treaty payments, at Pachbadra	1,28,486
Liabilities under Article VI of the Agreement	3,76,000
Liabilities under Article X of the Agreement	1,25,000
Total	<u>6,56,233</u>
Net debit balance	<u>5,78,962</u>

An error occurred in the account of 1901-02. An item of Rs. 27,248 relating to refunds of duty was included by a mistake in the figures of expenditure on establishment and contingencies at Didwana and Pachbadra. The net debit balance of the corrected account of that year amounted to Rs. 5,83,011.

46. The account of the price at which salt should be sold at the Rajputana Salt Sources shows that during the past 21 years, with a debit of five lakhs of rupees a year

(4)

FALODI.

Sales of salt.
Appendix III.

Financial result of the
lease of the minor salt
sources in Jodhpur.

Sale price of salt at the
Rajputana Salt Sources.
Appendix VII.

on account of treaty payments, maunds 10,60,17,144 of salt were manufactured at an average cost of three annas a maund, and maunds 10,06,08,544 were sold at an average price of three annas and six pies a maund, a profit accruing at the rate of six pies a maund and amounting to Rs. 27,96,047 in the aggregate. The transactions of the past year show that maunds 61,49,456 of salt were manufactured at an average cost of two annas a maund, and that maunds 44,84,204 were sold at an average price of three annas and six pies a maund, the profit amounting to Rs. 2,05,288, or an incidence of one anna and six pies a maund. The rate of the profit of the year is the same as that which accrued in 1901-02.

If, however, the actual payments under the treaties on account of the lease of the sources be debited to the cost of the salt, instead of the fixed sum of five lakhs of rupees, a considerable loss will be found to have occurred. During the past ten years the expenditure on establishment, contingencies and rent and royalty has amounted to Rs. 1,39,19,257, and the incidence of this sum on maunds 5,23,25,615 of salt produced is four annas and three pies a maund; while, on the other hand, Rs. 1,06,49,805 were realized on a sale of maunds 4,83,14,468 of salt at an average value of three annas and six pies a maund. Salt was therefore sold during the ten years at nine pies a maund below cost price. The total loss of revenue has amounted to Rs. 22,64,741.

THE PUNJAB
SALT SOURCES:

(1)
CIS-INDUS AND
KALABAGH
MINES.

Sales and issues of salt.

Appendix II.

47. The trade of these mines continued to improve. Maunds 25,56,951 of salt were sold compared with maunds 24,26,378 in 1901-02, the increase amounting to maunds 1,30,573. On the 31st December 1902 the sales were in excess of those of the corresponding period of the previous year by maunds 74,119, but the rumours of a reduction of duty reduced this excess to maunds 37,632 by the 22nd of March 1903. The reduction of the duty then became known, and a rush for salt occurred, maunds 1,58,483 having been sold during the last eleven days of March. The trade of the minor depôts was practically stationary, and the large increase which occurred was mainly confined to the sales of salt from the Mayo Mine, the trade in which forms 89.42 per cent. of the total transactions of the Division. The arrangements for the issue of the Mayo Mine salt at the Warthganj Depôt are very efficient, and the issues of salt at the *cis*-Indus and Kalabagh Mines generally keep pace with sales. As a result, however, of the rush for salt after the reduction of the duty, a balance of maunds 1,11,000 remained uncleared at the close of the year compared with maunds 34,544 only at the end of 1902-03. The total quantity of salt issued during the year amounted to maunds 24,80,495 compared with maunds 24,48,270 in 1901-02.

Territorial distribution
of trade.
Appendix VI.

48. Maunds 19,87,508 of salt were booked to the country *cis*-Indus in the Punjab (including the Feudatory States and Kashmir) and the Hazara District of the North-West Frontier Province compared with maunds 19,44,153 in 1901-02, an increase of maunds 43,355. The bookings to the *trans*-Indus country were also larger by maunds 7,000 (maunds 7,620 against maunds 620) and to Sind by maunds 3,677 (maunds 24,733 against maunds 21,056). The consumption of the rock salt of this Division in the country *trans*-Indus is probably larger than appears from the figures, as it is believed that some of the salt consigned to stations on the

railway running along the Indus passes across that river, and that salt from Kalabagh declared for Sind by the river route is often sold in marts on the west bank for consumption inland. The consignments to the United Provinces (maunds 3,21,723 against maunds 3,44,225) and to the Province of Behâr in Bengal (maunds 1,36,680 against maunds 1,36,880) fell off by maunds 22,502 and maunds 200, respectively. Indents, however, for maunds 19,875 for the United Provinces and maunds 2,640 for Behar, which were sent in after the reduction of the duty, were awaiting clearance when the year ended. The decrease in the trade was therefore more nominal than real, but it is a matter for regret that this salt does not find more favour in the United Provinces of Agra and Oudh. There was an improvement of maunds 250 in the trade with British Baluchistan; and small quantities of maunds 320, 300 and 25 were booked direct to Lower Bengal, the Central Provinces and Central India, respectively.

49. The total quantity of salt excavated in the mines of the Division during the year amounted to maunds 25,18,014 compared with maunds 24,29,797 in 1901-02, and there was an available balance of maunds 4,24,729 in stock at its close. No change was made during the year in the rates paid to the miners, namely, 10½ pies a cubic foot in the Mayo Mine, Rs. 3-12 per 100 maunds at Warcha and Nurpur and Rs. 4-2 per 100 maunds at Kalabagh. The average outturn of salt in the Mayo Mine per 100 cubic feet of salt excavated during the year was 140 maunds compared with 135·69 maunds in 1901-02; and the average cost was Rs. 3-14-6 per 100 maunds against Rs. 4-0-5·83 in the previous year. The improvement in the outturn was owing partly to the salt excavated during the year having been of particularly good quality and partly to the introduction of more stringent arrangements to prevent waste at the Warthganj Depôt. Traders are usually unwilling to receive small lumps or pieces of rock salt, and much salt of excellent quality was in consequence rejected in former years and went to swell the large accumulation of waste salt and marl that exists at the depôt. The minimum size of the pieces of salt issued to the trade has been gradually lowered, and unnecessary waste has been to some extent prevented.

50. The work done during the year in the mine does not call for detailed notice. The total quantity of salt excavated, namely, 1,612,444 cubic feet, includes 1,270,337 cubic feet of "floor" work (*par*), 143,001 cubic feet of "roof" work (*chath*) and 199,106 cubic feet of "forward" work (*kathi*). A length of 643·8 feet of tunnelling was driven during the year for the purpose of exploration and to make necessary connections between workings and tramways. Dangerous path-ways were fenced, existing tunnels were repaired and the sliding of the sides of heaps of waste salt was prevented, where necessary, by the construction of strong retaining walls. Loading stations also were improved or made as required. The entrances of the mine were furnished with iron gates, which have diminished the risk of smuggling and will permit of the miners' working hours being better regulated. Portions of worked chambers in the Bagy and Sujiwal seams were filled with waste salt and the surface drainage system of the hill was maintained in good order. The mine plans also were kept up to date. The total cost of these works was Rs. 3,589-15-0, the amount expended in 1901-02 having been Rs. 5,496. Particular attention was paid throughout the year to the preparation for chamber excavation

CIS-INDUS MINES.

Excavation of salt.
Appendix V.Work done in the Mayo
Mine.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

CIS-INDUS MINES. of the Pharwala seam, which is the lowest of the three seams now worked and in which very little work has hitherto been done. A good deal has been accomplished, but the seam is so extensive that the work involved in the preliminary "forward" excavation and in driving the necessary tunnels through the seam for ventilation, for passages and connections with the tramways and for exposing working faces, is very great.

An important seam of salt has been struck to the north of the existing Bagy seam in working block No. 12. The salt appeared to be equal to the very best found in the mine, but as it seemed to be heavier, it was considered desirable to analyse it. The Government Analyst, United Provinces of Agra and Oudh, reports the result to be as follows:—

Moisture, 0.08; sodium chloride, 98.86; sodium sulphite, 0.57; sodium carbonate, traces; magnesium chloride, *nil*; loss, 0.49: total, 100.00.

The salt is therefore practically pure. The seam will be similarly proved in other parts of the mine at the same or a lower level where it ought to exist.

The tramways were maintained in thorough order; 15 new trucks were added to the rolling-stock; 4,800 lineal feet of second-hand rails were purchased for the permanent way, together with the usual complement of fish-plates and bolts and nuts, and the fencing of a portion of the tram line was improved. The total cost of maintenance of the tramways was Rs. 8,217 against Rs. 4,837 in 1901-02.

Work in the Warcha Mine.

51. The entrance to the Warcha Mine was improved by the completion of the new passage commenced in 1900-01, and the whole of the salt is now taken out by that passage to the storeyard at the mine mouth. The rainfall at Warcha during the year having been very small, little work was found necessary on the drainage of the mine hill. The total cost of the special works done in and about the Warcha Mine was Rs. 428 against Rs. 243 in 1901-02.

Work done in the Nurpur Mine.

52. A report received during the year from the Superintendent and Manager to the effect that the seam of salt in the Nurpur Mine was exhausted, and the salt required for issue could no longer be obtained, necessitated some work of exploration. On examination it appeared that there is still plenty of salt in the seam, though much of it to the east along the strike has been taken out, partly in the time of the Sikhs. From the appearance of the hill at the surface also it would seem that the mine cannot be extended much farther westwards at its present level. The total cost of the work done during the year was Rs. 210.

Accidents.

53. No fatal accident occurred at any of the mines or at the Kalabagh quarries during the year, but six accidents of a serious nature occurred in the Mayo Mine. In five cases, persons carrying salt within the mine were injured by falls of blocks of salt; and in the sixth case a trammer was badly crushed between a tramway truck and the wall of the tunnel, through which the tramway passes, owing to his carelessness and neglect of standing orders. All the injured persons recovered.

No accident of a serious nature occurred in the Warthanj Depôt.

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1902-1903.

54. The sales and issues of salt at the two quarries of Guma and Drang amounted to maunds 1,29,862 compared with maunds 1,39,230 in 1901-02, and a decrease therefore occurred of maunds 9,368. Sales were better than those of the previous year down to December 1902, but commenced to decline in January 1903 and continued to do so down to the close of the year. The falling off appears to have been due mainly to the severity of the latter part of the winter; snow fell repeatedly during January and February, and there was much hail and rain in March. Some of the salt too, which was issued from the Guma quarry during the last two months of the year, is said to have been of a quality inferior to the ordinary produce of the mines.

(2)
MANDI MINES.
Sales and issues of salt,
Appendix II.

55. The falling off in the trade was about equally distributed between British territory and Native States. The quantity of salt consigned to British territory was maunds 67,674 against maunds 71,946 in 1901-02, a decrease of maunds 4,272. Traffic with the Kangra Valley and the Simla District was fairly well maintained and fell off only slightly, but consignments to Kulu were smaller by maunds 3,365 (maunds 18,545 against maunds 21,910). It is probable that stocks had accumulated in Kulu in consequence of the large imports of 1901-02, as the imports of the three previous years were 18,186, 18,486 and 17,595 maunds, respectively. Trade with Native States decreased by maunds 5,096 (maunds 62,188 against maunds 67,284). There was a falling off of maunds 6,038 in the bookings to the Mandi State, but elsewhere the differences were not large.

Distribution of trade,
Appendix VIII.

56. The demands of the trade were fully met from the quarries during the year. Some difficulties in connection with excavation were experienced at Guma, where there was danger of the workings being buried under landslips, and a new quarry had to be opened. A tramway was laid down at Guma during the year by the State officials to facilitate the removal of débris from the quarries. Subsequently the line was utilised for the carriage of salt from the quarries to the dépôt. A fatal accident occurred on this tramway, a labourer having been crushed to death between the trucks. The trucks were at first without brakes, but these have now been provided. The construction of a tram line at Drang has also been undertaken.

Excavation of salt.

57. The remarks in the Report for 1901-02 about the increased consumption of Mandi salt in the Kangra District and the attempts made by the Mandi State officials to force the export of salt into British territory were made under a misapprehension. The year 1900-01 was a bad one for Mandi salt, the decrease in the sales having (as was explained in the Annual Report) been due in part at any rate to bad administration at the quarry. The sales in 1901-02 for British districts amounted to maunds 71,946 compared with an annual average of maunds 71,344 for the three years ending with 1899-1900, and the sales for Native States were maunds 67,284 compared with an annual average for the same three years of maunds 54,751. The increase in sales, which took place in 1901-02 compared with the four preceding years, was therefore practically confined to the sales for Native States. When proposing in January 1900 the appointment of Inspectors with charge allowances, instead of a Superintendent and Inspectors

Export of Mandi salt
into British territory.

without allowances, to hold charge of the quarries, I said that it was quite possible that the more economical arrangement would prove to be the more efficient one. Inspectors with charge allowances were appointed to hold charge in July 1901, and the registered sales in 1901-02 were larger than they have been for nine years.

It is probable, however, that in future the reduction of the duty on *cis*-Indus rock salt will enable this salt to push back Mandi salt in all markets which are within reasonable distance of the railway, as the reduction in the cost of Mandi salt is not proportionate to the reduction in the cost of the superior article. Mandi methods of administration also are not calculated to develop the trade. All head load men visiting the quarries are required to do a day's work there without payment. Attempts therefore are made to prevent local salt traders from buying salt and retailing it in villages from which head load men would be likely to come. The effect (if any) of the reduction of the duty will appear in the next two or three years.

(3)
SULTANPUR
SALT WORKS.
Sales and issues of salt.
Appendix II.

58. There was a further decline in the trade of the Sultanpur Salt Works. Maunds 59,352 of salt were sold compared with maunds 64,989 in 1901-02, and the falling off in the trade amounted to maunds 5,636. Sales were affected adversely by the Imperial Darbar at Delhi, as carriage for the removal of salt by road was difficult to obtain, and the booking of goods over the railway line *via* Delhi, the only outlet for the rail-borne traffic of these works, was temporarily suspended. The works, however, appear to be doomed. The issues amounted to maunds 58,702 against maunds 65,520 in the previous year, a decrease of maunds 6,818. The uncleared balance at the end of the year was maunds 1,052 compared with maunds 402 at the end of 1901-02.

Distribution of trade.
Appendix VI.

59. The falling off in the quantity of salt issued for consumption occurred principally in the local trade with the part of the Punjab in which the works are situate. The trade by rail with the United Provinces was fairly well maintained.

Manufacture of salt.
Appendix V.

60. Thirty-five factories were worked during the year, and maunds 64,022 of salt were added to stock compared with maunds 64,105 in 1901-02. There was a balance of maunds 7,344 in stock, and this was sufficient as manufacture was proceeding when the year closed. The season was a good one for manufacture and the produce was of fair average quality. Remunerative prices were obtained by the manufacturers for their salt. Maunds 15,459 were sold at varying rates from six annas and upwards a maund, maunds 15,430 at from five annas to under six annas, maunds 23,670 from four annas to under five annas, maunds 4,594 at three annas to under four annas, and only 200 maunds at less than three annas.

NORTH-WEST
FRONTIER PROV.
INCE :

KOHAT MINES.
Sales of salt.
Appendix II.

61. Duty was realised on maunds 3,74,644 of Kohat salt compared with maunds 4,26,023 in the previous year, and the decrease amounts to maunds 51,379. The falling off in the trade of the year may be ascribed to stocks of salt in the Peshawar District having been drawn upon, to scarcity of fodder and water on the trade routes, and possibly to some of the camels used for the carriage of salt having been drawn away to the Imperial Darbar at Delhi. It is also possible that during the latter part of the year the traders may have had an idea that the duty was likely to be reduced and restricted their transactions accordingly. From enquiries made in Peshawar and its neighbourhood it appears that the

stocks of salt in the district were large at the commencement of the year, but had been greatly depleted by its close ; and the recovery of the trade since the end of the year supports the view that there was no real decrease in the demand for the salt. The sales of the first quarter of the current year have amounted to maunds 112,361 compared with maunds 85,538 in 1902-03, and maunds 88,162 in 1901-02.

KOHAT.

62. The quantity of salt issued (maunds 373,047) was less by maunds 1,597 only than the quantity sold, and a balance of maunds 2,211, on which duty had been paid, had not been cleared when the year closed. As a general rule, traders resort to the depôts immediately after they have deposited the duty ; and if treasury receipts are correctly drawn up and advice lists are punctually despatched to the depôt officers, the system of payment of the duty into treasuries ought not to cause any serious delay to persons purchasing salt from the quarries. Twenty six cases, however, occurred during the year under report in which traders were delayed and put to inconvenience owing to mistakes made in treasuries. To prevent these delays a circular has been issued by the Revenue Commissioner of the North-West Frontier Province to all district officers, enjoining the necessity of accuracy in treasury procedure, and at his request instances of errors are at once brought to the notice of the district officer concerned.

Issues of salt.
Appendix II.

63. Until the reduction in the duty, a special weight, termed the Kohati maund and equivalent to $102\frac{17}{28}$ lbs. avoirdupois, was used for the weighment of Kohat salt. The change to British weight required by the notification relating to the duty was not anticipated ; and as the change occurred at the busiest season of the year when the quarries are thronged by *trans*-border tribesmen, some difficulty might in consequence have arisen at the depôts. Fortunately, however, there were a number of British weights available at the Warthganj Depôt at Khewrah in the *cis*-Indus Mines Division. These were despatched to Kohat by passenger train under orders sent by telegraph, and the matter was thus arranged.

Change in the weights
used for the weigh-
ment of salt.

64. Maunds 316,598 of salt issued from the mines were declared as destined for British territory and maunds 56,449 for the country beyond the border. The bookings of 1901-02 were maunds 336,284 and maunds 89,495 respectively. There was an increase of maunds 13,955 (maunds 97,127 against maunds 83,172) in the quantity declared for Bannu, Kurram and the Derajat, due probably to the raising of the Mahsud blockade, bookings to Bannu in particular showing a marked increase. Only maunds 328 were, however, booked direct for Waziristan. Maunds 84,804, much of which probably was exported, were consigned to the town and district of Kohat compared with maunds 83,511 in 1901-02, and the consignments declared for Peshawar fell from maunds 169,601 in 1901-02 to maunds 1,34,717, a decrease of 34,884 maunds. There was a decline of maunds 29,309 (maunds 51,207 against maunds 80,516) in the direct trade with Swat and Bajaur, and the quantities declared for export to Kabul fell from maunds 5,937 to maunds 2,276 and to Tirah from maunds 3,042 to maunds 2,638. The returns of the Statistical Bureau show that maunds 181,383 of salt were registered as having crossed the border during the year into Tirah, Kabul, Swat, Dir and Buner. The difference between this quantity and the quantity booked at the mines may be due to the export of salt previously purchased and stored in the Peshawar District.

Distribution of trade.
Appendix VI.

REPORT ON THE ADMINISTRATION OF THE NORTHERN INDIA

System under which salt is excavated and supplied to the trade. Amendment of the Wajib-ul-arz and appointment of contractors at the depôts to provide supplies.

65. No change was made in the system of issuing salt from the quarries, the Government of India having decided in letter No. 5233-S.R., dated the 2nd October 1902, from the Finance Department to the Commissioner, that the proposal to prevent traders from entering the quarries and to require the miners to stack salt for sale in enclosures provided for the purpose, should be postponed for the present. The conditions of the agreements of 1896 regarding the grants of money which certain villages in the Kohat salt region receive from this Department were at the same time revised under orders issued by the Government of India in the letter from the Finance Department above alluded to. The Department will in future construct and repair all salt buildings and roads and will keep clean all depôt yards at the expense of Government; contractors will be appointed to provide supplies at the four open quarries and the head-quarters of the Nari Preventive Beat, and the condition of the agreements, which required the grant-holders to provide supplies of food and other necessities for the officers and men of the Department at reasonable rates, will only be enforced in places and in cases in which contractors have not been appointed. To meet the expense involved in the appointment of contractors sanction has been subsequently accorded to an annual payment, as a contingent charge against the Department, of such sum not exceeding Rs. 1,000 as may be necessary to supplement the amount available for the purpose from the Parao Fund. The employment of contractors under agreements for one year, at a cost of Rs. 1,468, has been arranged for.

**THROUGH
TRAFFIC.**
Extent of the trade.
Appendix IX.

66. The quantity of salt sold during the year under the through traffic system at the three sources at which the system is in force amounted to maunds 3,289,355 out of a total rail-borne trade of maunds 6,365,257. During 1901-02 the sales were maunds 3,578,860 out of a total trade of maunds 6,216,050. The proportion of through traffic sales to the total trade during the year was 51.68 per cent. compared with 57.57 per cent. in the previous year, and there was therefore a decline of 5.89 per cent. Through traffic, sales at the Khewrah Depôt of the *cis*-Indus Mines Division increased from maunds 2,127,370 to maunds 2,256,392, while there was a decline in ordinary trade from maunds 1,33,467 to maunds 122,287. The falling off at Pachbadra in the through traffic sales from maunds 910,058 to maunds 574,680 was almost equal to the decrease in the railway trade of the source, the ordinary rail-borne trade of 1901-02 having amounted to maunds 106 only. While the entire rail-borne trade of the Sambhar Lake increased from maunds 3,045,055 to maunds 3,411,898, the through traffic sales declined from maunds 541,432 in 1901-02 to maunds 458,283 during the year under report. The falling off in the trade under the system has recently been considerable, the sales having dropped from an average of maunds 1,206,151 annually during 1899-1900 and 1900-01 to an average of maunds 499,857 during the past two years. There has been no change in the arrangements at the Lake for the despatch of salt by Departmental Agency, and the same facilities for the payment of the duty and price into treasuries, post offices and railway stations in areas of consumption have existed throughout; but under the unfavourable manufacturing conditions that have prevailed, the salt offered for sale has not only been inferior but has also been variable

in quality, and local traders or firms with agents at the Lake, who can choose their own time for the submission of indents, have therefore an advantage over purchasers at a distance. The trade in Sambhar salt is more in the hands of large capitalists than the trade in Punjab rock salt; and until a good and level grade of salt can be produced, it is difficult to ensure absolute equality of treatment to purchasers on the spot and purchasers at a distance. The decline of through traffic is, however, likely to be prejudicial to the interests of consumers, as it tends to throw the trade into the power of a Ring, and the subject is in consequence engaging my attention. The admirable arrangements made at Khewrah to ensure that the quality of all salt supplied is uniform, and that all traders are treated alike, encourage the public to deal direct with the Department without the intervention of middlemen. The circumstances at Sambhar are different, and the decline of through traffic there may be due to causes beyond the control of any system of administration. The subject, however, will be fully investigated.

THROUGH
TRAFFIC.

67. A sum of Rs. 84,92,365 was paid during the year into treasuries, post offices and stations on the Indian Midland Railway on account of the revenue on salt sold under the through traffic system. The payments into treasuries amounted to Rs. 83,05,175, into post offices to Rs. 43,610, and into railway stations to Rs. 1,43,580. The payments of salt revenue into post offices, which amounted to Rs. 1,19,883 in 1900-01 and Rs. 46,852 in 1901-02, fell still further to Rs. 43,610 during the year. As was pointed out in paragraph 41 of the Annual Report for 1898-99, the fee of eight annas per 100 rupees of revenue received by the Post Office was prohibitive. Since the close of the year the Government of India have ordered the reduction of the fee to two annas per hundred rupees with effect from the 1st July 1903. The effect of the reduction, which was notified in Notification No. 3689-S.R., dated the 19th June 1903, of the Finance Department, will be observed during the current year. The list of stations on the Indian Midland Railway authorised to receive the revenue of this Department was revised during the year. In letter No. 2550-S.R., dated the 12th May 1902, from the Finance Department, the Government of India withdrew the prohibition against the payment of salt revenue into stations at localities where post offices authorised to receive such revenue exist, and the Railway Administration desired that authorisation should be withdrawn from stations at which business was not likely to be done. Thirty six stations have accordingly been selected into which the revenue of this Department may be paid.

Revenue realised on sales under the systems.

Payments of salt revenue into the Post Office and revision of the postal charge.

Revision of list of stations on the Indian Midland Railway authorised to receive salt revenue.

68. The number of traders with whom the Department had direct dealings was smaller during the year by 331, the total number being 2,896 against 3,227 in 1901-02. The decline of through traffic at Sambhar and Pachbadra was responsible for this decrease, the number of traders dealing direct with the Department in the Punjab having been larger by 48.

Number of traders who dealt direct with the Department.

Appendix X.

69. An account of receipts and expenditure in connection with the bagging and clearance of salt, prepared in accordance with the principles described in paragraph 55 of my Report for 1900-01, is given below :—

Through traffic receipts and charges.

	Receipts.	Charges.		
		Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.	Rs.
Cis-Indus Mines	71,445	5,000	38,920	43,920
Sambhar	7,792	7,000	4,706	11,706
Pachbadra	8,979	3,000	14,701	17,701
Total	88,216	15,000	58,327	73,327

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Charges exceed receipts considerably at the Sambhar Lake. The cost of establishment is a constant factor, while the trade has considerably diminished in volume for reasons already explained. At the Pachbadra Source the cost of clearing salt considerably exceeds the item of three pies a maund paid for the work by traders. The loss on this account at Pachbadra was formerly covered to some extent by profit at Sambhar, but now there is a loss at both sources. If through traffic can be revived at Sambhar, the deficit will disappear or at any rate be largely reduced. At Khewrah the charge made, which is levied on ordinary rail-borne and on through traffic salt alike, is really part of the price. Ordinary and through traffic are both brought by the tramway from the mine to the depôt, and the Department makes no additional charge for bagging and despatching the through traffic salt.

INTERNAL BRANCH.

Receipts and charges.
Appendices I and II.

70. There was an improvement of Rs. 6,486 in the revenue of the Internal Branch, the realizations having amounted to Rs. 1,87,100 compared with Rs. 1,80,614 in 1901-02. The quantity of salt excised from saltpetre refineries was larger by maunds 4,524, and there was an increase of Rs. 11,116 in the amount of duty realised. Collections under the head of license fees were, however, smaller by Rs. 4,793. Items of Rs. 8,912 and Rs. 6,421 on account of fees levied on the excise of *sitta* (impure saltpetre salt) from refineries during the two years are included under this head. Excluding the item of refunds, which is not properly debitable to the Branch, as the duty refunded was levied at the sources, the charges of the year amounted to Rs. 1,62,999 compared with Rs. 1,55,544 in 1901-02, an increase of Rs. 7,455. Expenditure on establishment was practically the same in both years, but contingent expenditure was larger by Rs. 7,937. The greater part of the excess expenditure was incurred under the head of travelling allowance.

Licenses issued for the
manufacture of saline
substances.

Appendix XI.

71. Compared with 1901-02 there was a falling off in the number of licenses taken out for the manufacture of all descriptions of saline substances. The number of licenses for saltpetre refineries declined from 436 to 399 owing to the closure of some small factories for business reasons. The decrease of 5,425 in the number of licenses taken out for the manufacture of crude saltpetre (38,859 against 44,284) occurred principally in Behar owing, it is alleged, to the prevalence of plague which prevented the establishment of factories at places infected. In the United Provinces the unfavourable character of the monsoon is said to have reduced the productiveness of the nitrous earth of many localities, and it was not profitable to work factories at them. The decrease of 1,362 in the number of Khari licenses (5,156 compared with 6,518 in the previous year) occurred principally in Behar and was due to the same reason as the decrease in the number of crude saltpetre licenses. There was also a falling off in the number of Khari licenses issued during the year for the United Provinces, but this was owing to factories having been started later than usual in the season after the close of the year under report. The manufacture of impure carbonates of soda (*sajji* and *rassi*) was somewhat restricted during the year.

Operations in saltpetre
refineries.
Appendix XII.

72. Though a smaller number of refineries were worked, 426 against 450 in 1901-02, the quantity of crude saltpetre purified increased from maunds 919,213 to maunds 1,022,448 and the refined produce from maunds 497,000 to maunds 536,513. The quantity of purified salt educed was larger by maunds 8,600 (maunds 68,020 against maunds

INTERNAL
BRANCH.

59,420), and, as already noted, there was an increase in the quantity excised. The salt which refiners destroyed in preference to paying the duty upon it increased in quantity from maunds 5,144 in 1901-02 to maunds 7,265 during the year under report. Maunds 8,912 of *sitta* (impure saltpetre salt) were excised on payment of a fee of one rupee a maund, compared with maunds 7,668 in 1901-02. This *sitta* is largely used for curing beef for export to Burma, three to four sers being required to cure a maund of beef. Accurate statistics are not available, but it is said that about 30,000 maunds of beef cured with *sitta* were exported from Northern India, during the year and consigned to Burma.

73. Compared with 1901-02 the imports of saltpetre into the Calcutta market rose from maunds 5,12,764 to maunds 5,36,929, an increase of maunds 24,165. The consignments from Behar were smaller, but larger quantities were received from the United Provinces and the Punjab. The internal trade issuing from Calcutta is not of importance, but it improved slightly. Exports by sea were larger by maunds 74,478, maunds 5,53,775 against maunds 4,79,297, and the greater activity in refining operations described in paragraph 72 was apparently due to an improvement in the demand from abroad. The total exports of saltpetre from British India during the year under report, recorded by the Statistical Bureau, amounted to 410,622 cwt. compared with a maximum of 397,385 cwt. and a minimum of 346,388 cwt. during the previous four years.

Import and export trade
of Calcutta in salt-
petre.

Appendix XIII.

74. The discussion of the questions (1) of increasing the use of saltpetre as manure, and (2) of the possibility of solving the problem of cheap salt for cattle by encouraging the production of saltpetre salt, which was commenced in 1901-02, was continued during the year. At the request of the Inspector-General of Agriculture, I have arranged with a firm of saltpetre refiners in the Farrukhabad District for the supply of crude saltpetre and *sitta* (impure saltpetre salt) for experimental purposes. Quantities, varying from 10 to 50 maunds of crude saltpetre containing about 60 per cent. of nitrate of potash, have been sent to the Government Farms at Nagpur, Surat, Nadiad and Kirkee, and a consignment of the value of three hundred rupees has been sent to the Director of Agriculture in Bengal. Five maunds of *sitta* have also been supplied to each of the Government Farms at Siripur, Kirkee, Charodi, Nagpur and Hissar for experimental use as cattle food. At the request of the Inspector-General, the *sitta* supplied contained about 80 per cent. of common salt, and special treatment was necessary to produce *sitta* of this quality. The *sitta* ordinarily excised by this Department does not contain more than 50 or 60 per cent. of salt. The results of these experiments may be awaited. The reduction of the salt duty diminishes to some extent the urgency of the demand of the Department of Agriculture for cheap salt for cattle.

Use of saltpetre as a
manure and the con-
sumption of *sitta* by
cattle.

75. The prices of salt for March have hitherto been shown in an appendix, but it is useless to compare the prices recorded in March 1903, which were naturally affected by the reduction of the duty, with those of the same month in the previous year. The appendix has therefore this year been omitted.

Prices of salt before the
reduction of duty.

76. The North-West Soap Company at Meerut received a refund during the year of Rs. 2,932-14-6 on account of maunds 1,173-6-8 of salt used in the manufacture of soap. The duty refunded during the previous year amounted to Rs. 1,718-9-0 on maunds 687-17 of salt. The Company duly observed the conditions of the concession it holds. The

Refunds of duty on salt
used for industrial
purposes.

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concession held by Messrs. Schröder Smidt and Company, Hide Merchants of Cawnpore and Dinapur, of a rebate of duty on salt used for salting hides and skins at those places was withdrawn during the year. The concession had not been taken advantage of at Cawnpore for three years and at Dinapur for five years, and the firm offered no objection to the withdrawal of the concession. Under the sanction of the Government of India, conveyed in letter No. 3678-S.R., dated the 4th July 1902, from the Finance Department to the Government of the United Provinces, Messrs. D. Waldie and Company, Chemical Manufacturers, were granted, as an experimental measure and as a temporary concession that may be revoked at any time without compensation, a concession of a rebate of duty on salt used in the manufacture of hydrochloric acid in their factory at Cawnpore. The agreement relating to the concession was executed on the 13th September 1902, and the concession was allowed with effect from the 1st October 1902. The sum of Rs. 300, to be paid yearly to cover the cost of supervision by officers of the Department and other incidental expenses, was deposited on the 4th June 1903; and a sum of Rs. 536-8-0 on account of maunds 214-24 of salt used between the 1st October 1902 and the 31st March 1903 has been refunded to the Company.

Salt trade with Thibet and Nepal across the frontier of the United Provinces.

77. The imports of Thibetan salt across the frontier of the United Provinces into the hill districts of Garhwal and Kumaon were larger than in 1901-02 by maunds 8,697, the quantity registered being maunds 43,123 against maunds 34,426.

Exports to Nepal of salt which had paid duty amounted to maunds 89,969 against maunds 1,07,573, the trade having fallen off by maunds 17,604 during the year. The exports comprised maunds 1,385 of rock salt from the *cis*-Indus Mines, maunds 32,506 of Sambhar salt, maunds 1,473 of the salt of the Sultanpur Salt Works and maunds 54,605 of other kinds. The greater part of this last quantity was salt from Calcutta, but a small portion of it was Baragara salt from the Bombay Presidency.

Consumption of salt per head in Provinces to which salt is supplied by the Department.

Appendix XIV.

78. The figures given below contain as accurate an estimate as possible of the consumption per head of the population of the Provinces supplied with salt by this Department.

In accordance with the orders issued by the Government of India on the Report for 1899-1900, the averages for three years as well as the averages for the year under report have been shown. Figures for each of the four years from 1898-99 to 1901-02 have also been added for purposes of comparison. The calculation for the first two of these four years was made on the statistics of population of the Census of 1891 :—

	Average consumption per head for 1898-99.	Average consumption per head for 1899-1900.	Average consumption per head for 1900-1901.	Average consumption per head for 1901-02.	Average consumption per head for 1902-03.	Average consumption per head for the three years ending with 1902-03.
The Punjab and North-West Frontier Province, <i>trans</i> -Indus.	lbs. 11'11	lbs. 0'00	lbs. 7'01	lbs. 8'32	lbs. 7'43	lbs. 7'22
The Punjab and North-West Frontier Province, <i>cis</i> -Indus, and Kashmir.	7'59	7'93	7'28	7'44	7'48	7'31
United Provinces of Agra and Oudh ...	7'34	7'23	7'34	7'64	7'45	7'47
Province of Behar in Bengal ...	8'76	8'89	8'01	8'09	8'39	8'16
Central Provinces and Berar ...	10'84	10'26	11'85	11'09	11'15	11'35
Rajputana ...	6'84	6'49	7'02	7'00	7'15	7'08
Central India ...	7'05	7'94	8'50	7'86	8'12	8'12

Stocks in the *trans*-Indus country have probably continued to exercise some effect on the rate of consumption in that area, but these stocks are nearly (if not entirely) exhausted.

In the *cis*-Indus Punjab the figures give a very fair idea of the rate of consumption. There is no appreciable loss of revenue from smuggling, and the estimate of consumption is probably over rather than under the mark, as some of the salt consigned from the mines to Ludhiana and other marts is exported to the United Provinces. The figures which, it is important to remember, include consumption by cattle, show that the quantity of salt ordinarily consumed by the native of Upper India was in the past very much over-estimated. The Departmental estimate was for many years 12 lbs. a head, and in the Luni tract we are still giving an allowance of free salt at this rate.

The quantity of salt placed for consumption in the United Provinces was less than that of 1901-02, but in excess of the quantity shown under 1900-01. Rumours of a change in the duty were very prevalent in this area, and the decline in the imports of the year was probably due to these rumours. The rate of consumption also in this area in 1901-02, as worked out from the imports, was possibly too high.

79. Offences were less numerous than in the previous year. In 1,182 cases, in which 1,456 persons were involved, the accused were arrested compared with 1,490 cases and 1,889 persons in 1901-02. In 72 cases the offenders made good their escape. The release departmentally of 755 of the 1,456 persons arrested was ordered for the reasons given in Appendix XV, and 701 persons were committed for trial. Of these latter, 590 were convicted, 30 were acquitted, the cases of 78 were pending when the year closed and three died or absconded before trial. The percentage of convictions in decided cases was 95.16 compared with 94.08 in the previous year. Appendix XVI shows that of the persons convicted, 183 were sentenced to imprisonment with or without fine and 400 were fined. The average amount of fine was 7.17 rupees compared with 6.77 rupees in 1901-02.

Penal action of the Department under the salt law. Appendices XV and XVI.

80. There were 17 cases of thefts of salt at the Sambhar Lake in which maunds 3-35-10 of salt were seized. The only case of importance was one in which a manufacturer of pan salt on the Lake edge was detected in the removal of about 36 sers of salt from his work. At the Pachbadra Salt Source 19 persons were seized with maunds 5-25-3 of salt, compared with 7 persons and maunds 2-28-2 of salt in 1901-02. The thefts were of a petty character in both years, and the increase in number during the year under report may be attributed to the employment of a large number of labourers late in the season in the extraction of salt and the excavation of new pits. There was less distress in the Luni Salt Tract and attempts to remove salt were smaller in number. Twenty-five persons were arrested in connection with the removal of maunds 9-10 of salt, compared with 65 persons and maunds 24-8-7 of salt in the previous year.

Cases at the Rajputana Salt Sources.

81. No smuggling of a serious nature occurred during the year in the *cis*-Indus Mines Division. Altogether 65 cases occurred, in 45 of which 48 persons were arrested and maunds 2-5-15 of salt were seized. In twenty cases the arrest of the smugglers could not be effected. The removal of salt was frustrated in six cases, but in fourteen the smugglers succeed-

Cases at the mines.

ed in removing about $1\frac{1}{2}$ maunds of salt. A large reduction was effected during 1899-1900 and 1901-02 in the strength of the preventive establishment of this Division, and the absence of smuggling of any importance shows that at its present strength the establishment is quite capable of protecting the revenue. A good deal of salt which was formerly a source of danger has been buried and thereby rendered secure from smugglers. A sum of Rs. 3,454 had been expended on this description of work down to the close of the year under report. In the Kohat Mines Division, 125 cases of smuggling occurred. In 73 of these cases the establishment was successful in arresting the offenders, 124 persons, compared with 76 cases and 127 persons in 1901-02. The most important case was one in which some Ghilzai traders removed about 35 maunds of salt from the Jatta quarries. The tracks of the thieves were followed and 24 maunds of salt were recovered from a ravine at some distance in which it had been hidden. Eight other cases of thefts or attempts at thefts from the open quarries were detected by the establishment during the year. In 52 cases an estimated quantity of about 47 maunds of salt from outcrops and brine salt, which had formed in the beds of streams, was removed by smugglers without detection. Measures have been taken to protect the exposed salt of this Division by burying and securing the outcrops and some success has been attained, but owing to the character of the soil it is not possible to do as much in this respect in Kohat as in the Salt Range.

Cases in the Internal Branch.

82. There were 1,019 cases and 1,223 arrests in the Internal Branch compared with 1,354 cases and 1,646 arrests in 1901-02. The decrease in cases may be ascribed to the fact that a smaller number of factories were licensed for the manufacture of crude saltpetre. 810 persons were detected manufacturing salt illicitly on such works against 1,067 in the previous year. 47 licensees of crude saltpetre works were found to have produced substances other than that which their licenses covered; 79 persons were discovered working factories without licenses; and in one case a person licensed to manufacture khari was found to have produced salt. Eight cases of smuggling from saltpetre refineries were detected during the year, in which maunds 49-2-13 of salt were seized and 13 persons were arrested. 188 persons were detected manufacturing salt illicitly from saline earth; 20 persons were arrested for importing maunds 11-0-13 of salt which had been manufactured in Native States without payment of duty; and 65 persons were found to be in the possession of maunds 8-8-2 of illicit salt. The mere possession of illicit salt is not now treated as an offence. The aggregate quantities of illicit salt and of other saline substances in respect of which the law had been contravened and which were seized amounted to maunds 218-37-11 and maunds 510-0-14 respectively. Of the 1,223 persons arrested, 652 were departmentally released and 571 were committed for trial. The cases of 500 persons had been decided by the close of the year, with the result that 481 were convicted and 19 acquitted, the percentage of convictions being 96.20.

Illicit manufacture in the Rajanpur Sub-division of the Dera Ghazi Khan District.

83. Some important seizures of illicit earth salt were effected during the year in the Rajanpur Sub-division of the Dera Ghazi Khan District. I accordingly visited the country during the latter part of the year and made personal enquiries. The increase of illicit practices appears to have been due to special causes, but the Baluchis are strongly addicted to the manufacture of earth salt, and the repressive measures it is necessary to take are a matter for regret. Owing to a short

SALT REVENUE DEPARTMENT FOR THE OFFICIAL YEAR 1902-1903.

rise of the Indus and scanty rainfall in 1902 there was local scarcity in Rajanpur and the abundance of rich salt soil, offers great temptation to poor people to earn a living by making salt. Illicit manufacture will diminish with improved agricultural conditions, and in the meantime I have slightly strengthened the preventive establishment. The construction of an inundation canal through this country from the Indus which is projected may help to wean the Baluchis from what is for many of them an hereditary occupation.

84. There were three cases during the year in which members of the establishment were implicated in criminal offences and were punished by the Courts. In the *cis*-Indus Mines Division a peon was convicted of rioting and was imprisoned for two years; a peon at the Pachbadra Salt Source assaulted his Jemadar and was punished with six months' imprisonment; and an officiating peon of the Kohat Mines Division was convicted of removing salt from an outcrop with intent to steal it and was fined ten rupees.

Criminal offences committed by members of the establishment.

85. Two deaths occurred during the year among the officers of the Department. Mr. J. S. McGowan, Assistant Commissioner, died at Kohat, and Mr. G. H. McMullen, Superintendent, at Sambhar. Two Superintendents, Messrs. F. F. Skeaf and G. St. A. Sylvester, retired from the service on pension. Messrs. C. H. Jeffery-Orchard and E. G. Winn, Superintendents, who were deputed to Rajputana on famine duty towards the end of 1901-02, reverted to the Department at the close of July 1902.

Casualties and retirements among officers. Return of officers from famine duty.

86. During my absence on leave Mr. L. White-King officiated as Commissioner from the beginning of the year to the 10th November 1902, when he returned to the Punjab to take up the appointment of Commissioner of Multan. The Deputy Commissioner, Mr. F. Ashton, then held charge until my return from leave. I resumed charge of the Department on the 17th November 1902 and administered it to the close of the year.

The charge of the Department.

87. Mr. Ashton, the Deputy Commissioner, has worked to my entire satisfaction since I resumed charge of the Department. His important and useful services to Government were rewarded during the year by the grant on 1st January 1903 of a Kaiser-i-Hind medal of the 1st Class. All the Assistant Commissioners have worked to my satisfaction. Mr. Lyon was on leave for 6 months and 23 days and the administration of the important Sambhar Division was carried on in his absence by Mr. Holford. Mr. Bolster, as usual, has administered the *cis*-Indus Mines Division with much ability and success, and Mr. Buckley has done some very valuable work in the Internal Branch. The control of this Department over the saltpetre industry has hitherto lacked definiteness, and Mr. Buckley has done and is doing much to assist me in making the departmental instructions to officers more practical and precise. Among Superintendents the following officers deserve special notice: Messrs. Nunn, Browne, Lyon and Reid.

Notice of officers.

SIMLA;
The 14th August 1903.

R. M. DANE,
Commissioner,
Northern India Salt Revenue.

APPENDICES.

Statement of Receipts and Charges of the Northern India

Heads.	1.	2.	3.	4.	5.	6.
	Central Office.	Sambhar Lake.	Didwana Salt Source.	Pachbadra Salt Source.	Falodi Salt Source.	Cis-Indus and Kalabagh Mines.
<i>Receipts.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Sale proceeds of salt ...	...	8,76,862	14,127	62,928	216	1,19,857
2. Excise duty on salt ...	...	87,22,721	6,84,914	15,09,788	...	63,21,715
3. Proprietary share of Government (Hakimi cess) in the produce of the Sultanpur Salt Works. ...	...	...	...	...	...	...
4. Fees for licenses for saline works, Internal Branch ...	...	...	...	...	...	...
5. Miscellaneous, including fines and forfeitures ...	...	314	74	107	...	752
6. Through traffic collections ...	...	7,792	...	8,973	...	71,445
Total ...	...	96,07,689	6,99,115	15,81,802	216	65,13,769
Total of 1901-02 ...	...	86,78,398	7,43,749	24,20,328	978	62,47,699
<i>Fixed Charges.</i>						
<i>Officers.</i>						
Commissioner ...	27,838	...	...	...	...	...
Deputy Commissioner ...	14,450	...	...	...	...	...
Personal Assistant to Commissioner ...	6,851	...	...	...	...	...
Assistant Commissioners ...	...	11,979	7,035	8,674	...	11,016
Exchange Compensation Allowance ...	2,467	465	...	309	...	672
<i>Office Establishment.</i>						
Clerks ...	12,293	15,551	2,400	3,919	...	7,141
Servants and guards ...	1,779	766	837	703	...	1,208
<i>Preventive Establishment.</i>						
Superintendents and Assistant Superintendents ...	...	34,626	1,995	6,804	...	30,971
Inspectors ...	837	12,202	710	3,945	...	10,792
Clerks ...	...	4,271	204	239	...	1,868
Kotgushis, Jemadars and Havildars ...	...	4,298	676	3,304	...	5,850
Servants and guards ...	...	19,898	2,875	12,568	...	32,723
Medical Establishment ...	...	4,558	613	1,380	...	2,231
Temporary Establishment ...	11	3,139	...	252	...	2,619
Exchange Compensation Allowance ...	...	522	...	59	...	725
Total Fixed Charges ...	66,526	1,12,275	17,345	42,216	...	1,07,816
Total of 1901-02 ...	72,513	1,19,247	16,681	43,315	...	1,09,639
<i>Contingencies.</i>						
Travelling allowances ...	5,045	2,051	206	836	...	3,942
Compensation for dearness of food grain ...	...	...	...	...	...	...
Conveyance of tents and records ...	2,693	678	10	125	...	340
Purchase and repairs of tents ...	654	2,145	62	348	...	564
House-rent ...	...	18	...	...	...	...
Hot-weather charges ...	140	116	47	118	...	126
Service postage ...	1,507	376	91	356	...	1,193
Telegrams ...	700	132	14	15	...	28
Stationery ...	380	66	25	31	...	169
Excavation and manufacture of salt ...	...	1,35,602	7,545	64,221	...	93,423
Rewards ...	...	124	...	172	...	42
Clearance of through traffic salt ...	...	4,706	...	14,701	...	38,920
Uniforms ...	8,340	...	...	...	...	...
Water-supply ...	...	...	...	2,513	...	790
Petty construction and repairs ...	...	6,294	1,095	1,318	...	18,114
Miscellaneous ...	454	2,706	307	1,446	...	2,745
Total Contingencies ...	20,603	1,55,014	9,402	80,270	...	1,60,396
Total of 1901-02 ...	16,916	1,65,073	7,937	1,16,272	...	1,75,103
Refunds ...	...	574	16,755	3,753	...	141
Total charges ...	86,529	2,67,863	43,502	1,32,231	...	2,68,353
Total of 1901-02 ...	89,429	2,84,346	48,071	1,63,600	...	2,84,793
Net receipts ...	86,529	93,30,826	6,55,613	14,49,563	216	62,45,416
Percentage of charges ...	...	2.79	6.22	8.20	...	4.12
Treaty payments ...	...	...	...	...	...	...
Net receipts after deduction of treaty payments ...	...	...	...	...	...	...

DIX I.

Salt Revenue Department for the year 1902-03.

7	8	9	10	11	
Kohat Mines.	Mandi Mines.	Sultanpur Salt Works.	Internal Branch.	Total.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Receipts.
...	...	...	...	10,73,990	1. Sale proceeds of salt.
6,00,240	40,367	1,47,409	1,31,406	1,81,58,559	2. Excise duty on salt
...	...	926	...	926	3. Proprietary share of Government (Hakimi cess) in the produce of the Sultanpur Salt Works.
...	...	...	54,894	54,894	4. Fees for licenses for saline works, Internal Branch.
249	...	56	800	2,382	5. Miscellaneous, including fines and forfeitures.
...	...	...	...	28,216	6. Through traffic collections.
6,00,519	40,367	1,47,390	1,87,100	1,93,78,967	Total.
6,83,917	43,599	1,63,506	1,80,614	1,91,76,698	Total of 1901-02.
...	...	...	...	...	Fixed Charges.
...	...	...	...	27,838	Officers.
...	...	...	...	14,450	Commissioner.
...	...	...	...	6,851	Deputy Commissioner.
7,933	...	...	17,363	64,000	Personal Assistant to Commissioner.
192	...	...	486	4,598	Assistant Commissioners.
...	...	...	...	...	Exchange Compensation Allowance.
...	...	...	...	...	Office Establishment.
3,174	...	...	7,674	52,152	Clerks.
1,608	...	...	1,207	8,108	Servants and guards.
...	...	...	...	...	Preventive Establishment.
10,176	...	5,160	35,222	1,24,954	Superintendents and Assistant Superintendents.
5,422	2,400	1,958	30,622	68,888	Inspectors.
701	...	232	6,447	13,962	Clerks.
4,342	235	938	1,556	21,259	Kotgushts, Jemadars and Havildars.
24,445	956	3,503	21,162	1,18,100	Servants and guards.
150	...	...	...	8,932	Medical Establishment.
...	...	...	...	6,021	Temporary Establishment.
150	...	...	736	2,192	Exchange Compensation Allowance.
58,300	3,591	11,851	1,22,475	5,42,395	Total Fixed Charges.
61,965	5,344	12,190	1,22,957	5,03,851	Total of 1901-02.
...	...	...	...	...	Contingencies.
4,860	65	656	26,469	44,130	Travelling allowances.
...	...	...	...	...	Compensation for dearness of food grain.
529	...	...	3,996	8,371	Conveyance of tents and records.
70	...	...	2,391	6,234	Purchase and repairs of tents.
...	360	...	595	973	House-rent.
158	...	...	159	864	Hot-weather charges.
501	20	46	2,606	6,696	Service postage.
48	...	1	60	1,088	Telegrams.
97	1	13	418	1,200	Stationery.
...	...	...	...	3,00,791	Excavation and manufacture of salt.
393	...	...	3,068	3,799	Rewards.
...	...	...	...	58,327	Clearance of through traffic salt.
...	...	...	...	8,340	Uniforms.
...	...	...	...	3,303	Water-supply.
7,313	...	1,049	...	35,253	Petty construction and repairs.
1,191	42	16	762	9,669	Miscellaneous.
15,160	488	1,781	40,524	4,89,038	Total Contingencies.
22,507	565	1,244	32,537	5,18,204	Total of 1901-02.
...	...	...	2,951	24,174	Refunds.
73,460	4,079	13,632	1,65,950	10,55,607	Total charges.
84,507	5,909	13,434	1,57,267	11,31,356	Total of 1901-02.
5,27,059	36,238	1,34,758	21,150	1,83,23,360	Net receipts.
12'23	10 10	9'19	88'70	5'45	Percentage of charges.
...	...	...	...	29,74,445	Treaty payments.
...	...	...	...	1,53,48,915	Net receipts after deduction of treaty payments.

Statement showing the quantities of the various descriptions of salt sold and issued on payment of duty during the year 1902-03.

(4A)

APPENDIX III.

Statement showing quantities of Salt sold and issued to Native States under treaty obligations during the year 1902-03.

SALT FREE OF DUTY.					SALT FREE OF BOTH PRICE AND DUTY.					SALT ON WHICH A REFUND OF HALF THE FULL DUTY IS PAYABLE.									
Sources of supply.	Native States.	Quantities to which the States are annually entitled.	Quantity of salt sold.	Quantity of salt issued.	Sources of supply.	Native States.	Quantities to which the States are annually entitled.	Quantities issued.	Balance due.	Sources of supply.	Native States.	Maximum quantity allowed annually	Quantity delivered during the year.	Amount of half duty payable.					
Didwana	Jodhpur	Mds.	Mds.	Mds.	Alwar	...	Mds.	Mds.	Mds.	Sambhar	Bikaner	Mds.	Mds.	Rs.					
Pachbadra		2,25,000	23,690	1,00,365		...	1,000	1,000	1,000						...	...	...		
Falodi		...	2,308	2,308		Bharatpur	1,000	...	1,000						...	...	...		
	Total	...	87,398	1,26,363	Sambhar	Jaipur	7,000	14,000	...	Pachbadra	...	20,000	17,400	21,477					
						Karauli	50	50	50	...	...	...	...	...	...				
						Kishengarh	50	50	50	...	...	...	...	...	...				
	Rampur...	6,000	10,000	5,000	Pachbadra.	Kotah	300	...	300	Total	...	20,000	20,000*	24,727*					
						Lawa	10	10	10						...	...	...		
						Jodhpur	14,000	14,250	3,450						...	...	...		
					Pachbadra.	Jodhpur	10,000	10,000	10,000	Total of 1901-02	...	20,000	19,542	24,427					
						Udaipur	1,000	...	1,000						...	...	...	...	...
						Total	34,710	39,360	17,150						...	...	...	...	...
GRAND TOTAL	...	2,31,000	97,398	1,31,363		Total of 1901-02	34,710	34,660	21,800										
GRAND TOTAL OF 1901-02	...	2,31,000	1,96,645	1,47,420															

* A total quantity of maunds 2,284 (16,300 @ Rs. 2-8 and 1,375 @ Rs. 2, or maunds 17,684 from Didwana and maunds 2,600 from Pachbadra) was booked for consumption in Bikaner territory during the year, but half of the full duty leviable on the maximum quantity of 20,000 maunds was payable as shown above, i.e., maunds 18,909 @ Rs. 1-4-0 = 23,636 and maunds 1,091 @ Re. 1-0-0 = 1,091

Total ... 24,727

APPENDIX IV.

Statement showing sums due in connection with salt treaties and agreements and amount paid during the year 1902-03.

Agency or Province	State.	Article of treaty or agreement, etc.	Amount payable.		Amount paid.		REMARKS.
			Rs.	A. P.	Rs.	A. P.	
Rajputana Agency.	Jaipur	XI.—Old Treaty, Sambhar	2,75,000	0 0	2,75,000	0 0	
		II.—Agreement	4,00,000	0 0	4 0,000	0 0	
		VII.— Ditto	11,000	0 0	11,000	0 0	
		VIII.— Ditto	2,309	2 7	2,309	2 7	
	Jodhpur	XI.—Old Treaty, Sambhar	1,25,000	0 0	1,25,000	0 0	
		XI.—Old Treaty, Nawa Gudha	3,00,000	0 0	3,00,000	0 0	
		VI.—Agreement	3,91,800	0 0	3,91,800	0 0	
		VII.— Ditto	19,595	5 3	19,595	5 3	
		X.— Ditto	1,25,000	0 0	1,25,000	0 0	
	Jaipur	Royalty payable on sales at Sambhar, Article { XII of Old Treaty.	53,707	12 2	53,707	12 2	
	Jodhpur		89,512	15 0	89,512	15 0	
	Udaipur	IV.—Agreement	12,900	0 0	12,900	0 0	
		V.— Ditto	35,000	0 0	35,000	0 0	
		VI.— Ditto	1,56,250	0 0	1,56,250	0 0	
	Alwar	VII.— Ditto	1,25,000	0 0	1,25,000	0 0	
	Kishangarh	VII.— Ditto	25,000	0 0	25,000	0 0	
	Bikaner	VI.— Ditto	6,000	0 0	6,000	0 0	
	Bharatpur	VII.— Ditto	1,50,000	0 0	1,50,000	0 0	
		Foreign Department No. 1271, dated 14th June 1879.	500	0 0	500	0 0	
	Sirohi	IV.—Agreement	1,800	0 0	1,800	0 0	
		Financial Department No. 2905, dated 21st August 1884.	9,000	0 0	9,000	0 0	
	Dholpur	VII.—Agreement	60,000	0 0	60,000	0 0	
	Bundi	IV.— Ditto	8,000	0 0	11,333	5 4	Rs. 3,333-5-4 on account of 1901-02.
	Tonk	IV.— Ditto	20,000	0 0	20,000	0 0	
	Kotah	IV & V.—Ditto	19,175	0 0	19,175	0 0	
	Karauli	IV.— Ditto	5,000	0 0	5,000	0 0	
		Foreign Department No. 212 dated 18th April 1882. J.P.	694	15 0	694	15 0	
	Shahpura	IV.—Agreement	5,000	0 0	2,916	10 8	Rs. 2,083-5-4 due. Amount actually paid.
	Jhalawar	IV & V.—Ditto	2,500	0 0	2,750	0 0	
	Istamrardars and Jagirdars of Ajmer.	Foreign Department No. 1271, dated 14th June 1879.	4,178	0 0	4,178	0 0	
	Lawa	V.—Agreement	700	0 0	700	0 0	
	Kaibania	Foreign Department No. 846, dated 15th May 1884.	105	0 0	105	0 0	
	Mir Abdul Aziz and others, Sambhar.	Finance and Commerce Department No. 427-J, dated 14th February 1898.	251	5 6	...	...	Rs. 251-5-6 due.
Total Rajputana Agency ...			24,39,979	7 6	24,41,228	2 0	
Central India Agency.	Gwalior	VII.—Agreement	3,12,500	0 0	3,12,500	0 0	
	Datia	VII.— Ditto	10,000	0 0	10,000	0 0	
	Bhopal	II.— Ditto	10,000	0 0	10,000	0 0	
	Jaora	II.— Ditto	2,500	0 0	2,500	0 0	
	Sitamau	II.— Ditto	2,000	0 0	2,000	0 0	
	Rutlam	II.— Ditto	1,000	0 0	1,000	0 0	
	Indore	Supplementary article to clause 2 of Agreement	61,875	0 0	61,875	0 0	
	Dewas (Senior)	Ditto ditto	412	8 0	412	8 0	
	Dewas (Junior)	Ditto ditto	412	8 0	412	8 0	
	Sailana	Ditto ditto	412	8 0	412	8 0	
	Narsingharh	Ditto ditto	618	12 0	618	12 0	
	Rajgarh	Ditto ditto	618	12 0	618	12 0	
	Samphar	Foreign Department No. 501, dated 4th January 1884.	1,450	0 0	1,450	0 0	
	Total Central India Agency ...			4,03,800	0 0	4,38,000	0 0
Punjab Province.	Bahawalpur	VI.—Agreement	80,000	0 0	80,000	0 0	
North-West Frontier Province.	Kohat Chiefs and villagers.	Finance and Commerce Department No. 2546 S.R., dated 12th June 1896.	50,000	0 0	49,416	8 0	
	Total Punjab and N.-W. Frontier Province...		1,30,000	0 0	1,29,416	8 0	
GRAND TOTAL ...			29,73,779	7 6	29,74,444	10 0	

APPENDIX V.

Statement showing the outturn and stocks of salt at the different salt sources during the year 1902-03.

Salt Sources.	Opening balance of stock.	CREDITS.			Total stock.	DEBITS.				Closing balance of stock.*	REMARKS.
		Quantity of salt manufactured or excavated.	Excess discovered in heaps of salt cleared.	Total.		Quantity of salt sold.	Issues of salt free of both price and duty.	Deficits found in heaps of salt cleared	Total.		
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
<i>Rajputana Sources.</i>											
Sambhar ...	37,48,739	47,44,224	2,18,323	49,62,557	87,11,296	25,09,247	29,560	15,702	35,54,309	51,56,937	Sambhar. 71 heaps were cleared with a net excess of maunds 2,02,621, or 6.35 per cent. Didwana. 3 heaps were cleared with an excess of 36,570 maunds, or 12.41 per cent, and the manufacturers were paid for the excess except maunds 4,937 which has been paid for during 1903-04.
Pachbadra ...	—2,97,109	6,88,897	2,89,231	9,78,128	6,81,019	6,71,268	10,000	...	6,81,268	—249	
Didwana ...	2,46,065	2,25,393	36,570	2,61,933	5,01,998	3,21,381	...	...	3,01,381	2,00,617	
Falouli ...	51,651	...	1,900	1,900	53,553	2,308	...	...	2,308	51,245	
Total	37,43,348	56,58,491	5,46,024	62,04,518	99,47,866	44,84,204	39,360	15,702	45,39,266	54,08,600	
Total of 1901-02	5,29,152	73,40,837	4,89,766	78,30,603	83,59,705	45,73,873	34,660	7,874	46,16,407	37,43,348	
<i>Cis-Indus and Kalabagh Mines.</i>											
Mayo Mine ...	4,45,094	22,57,421	...	22,57,421	27,02,115	22,86,446	...	...	22,85,446	4,16,069	* These balances include the following quantities of salt for which Rawanahs had been granted, but which had not been issued by the close of March 1903 :— Sambhar ... Mds. 1,25,167 Pachbadra 36,895 Didwana 6,136 Cis-Indus Mines Division... 1,11,000 Sultanpur Salt Works ... 1,03,2 Kohat 2,211 Total ... 2,82,401
Warcha Mine ...	7,449	1,02,678	...	1,02,678	1,10,127	1,07,090	...	...	1,07,090	3,037	
Nurpur Mine ...	...	3,746	...	3,746	3,746	3,746	...	...	3,746	...	
Kalabagh Quarries ...	11,123	1,54,169	...	1,54,169	1,65,292	1,59,669	...	...	1,59,669	5,623	
Total	4,63,666	25,18,014	...	25,18,014	29,81,680	25,56,951	...	...	25,69,51	4,24,20	
Total of 1901-02	4,60,247	24,29,797	...	24,29,707	28,90,044	24,26,378	...	...	24,26,378	4,63,666	
Sultanpur Salt Works ...	2,675	63,930	92	64,022	66,697	59,333	...	...	59,353	7,344	
Figures of 1901-02	3,639	64,040	65	64,105	67,744	64,989	...	80	65,069	2,675	

(a) Rawannah for 200 maunds cancelled.

APPENDIX VI.

Statement showing the territorial distribution over areas of consumption of the salt issued during the year 1902-03.

DESCRIPTION OF SALT.	AREAS OF CONSUMPTION.											REMARKS.
	Punjab and North West Frontier Province, <i>Cis-Indus</i> , including Feudatory States and Kashmir.	Punjab and North-West Frontier Province, <i>trans-Indus</i> .	British Baluchistan.	Afghanistan and independent territory west of the Indus.	United Provinces of Agra and Oudh.	Province of Behar in Bengal.	Lower Bengal.	Central Provinces.	Rajputana.	Central India.	Sind.		Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
<i>Cis-Indus</i> and Kalabagh Mines Rock Salt.	19,87,508	7,620	1,586	...	3,21,723	1,36,680	320	300	...	25	24,733	24,80,495
Kohat Rock Salt	...	3,16,598	...	56,449	...	...	...	...	...	...	...	3,73,047
Mandi Rock Salt	1,29,862	...	...	...	...	...	...	...	...	...	...	1,29,862
Salt of the Sultanpur Salt Works...	3,617	...	...	...	55,085	...	...	...	...	...	...	58,702
Sambhar Salt	2,44,000	...	...	...	25,10,780	1,800	...	15,815	5,39,540	3,78,703	8,000	36,98,638
Didwana Salt	2,26,511	...	...	...	...	...	...	43	68,691	...	...	2,95,245
Pachbadra Salt	...	...	...	...	3,44,200	...	...	68,409	2,00,565	1,15,564	...	7,28,738
Falodi Salt	...	...	...	...	...	...	...	...	2,308	...	...	2,308
Saltpetre Salt	...	...	...	...	37,994	14,646	...	...	...	...	...	52,640
Total	25,91,498	3,24,218	1,586	56,449	32,69,782	1,53,126	320	84,567	8,11,104	4,94,292	32,733	78,19,675
Total of 1901-02	25,80,056	3,36,904	1,336	89,495	34,05,693	1,54,419	1,620	1,16,110	8,00,905	4,67,626	21,206	79,75,370

APPENDIX VII.

Statement showing what the sale price of salt should be at the Rajputana Salt Sources under the system prescribed in Resolution No. 326, dated the 17th January 1882, of the Department of Finance and Commerce, calculated for a period of 21 years from 1st April 1882 to the 31st March 1903.

Salt Sources.	COST OF SALT.					AVERAGE PRICE REALIZED,				Profit or loss per maund.
	EXPENDITURE.					Average cost per maund of salt produced during the period as entered in column 2.	Quantity of salt sold during the period.	Realized on account of price and miscellaneous collections.	Average price realized per maund on salt sold during the period.	
	Quantity of salt produced during the period and taken over from the Darbars when the sources were leased, less ascertained waste and issues free of cost to Darbars.	Cost of manufacture, storage and supervision.	Rent of sources and royalty on sales.	Charges for despatching through traffic and agency salt and commission to salt agents.	Total expenditure.					
1	2	3	4	5	6	7	8	9	10	11
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs. A. P.
Sambhar	8,34,16,204	38,77,336	1,09,65,416	4,95,996	1,53,38,748	0 2 11	(a) 7,82,59,217	(b) 3,01,23,147	0 4 1	+ 0 1 2
Didwana	77,14,075	2,22,202	10,58,840	...	12,81,042	0 2 8	75,13,458	6,98,098	0 1 6	- 0 1 2
Pachbadra	1,44,80,655	9,81,071	17,41,054	2,24,993	29,47,118	0 3 3	1,44,80,904	15,78,634	0 1 9	- 0 1 6
Closed Salt Sources	4,06,210	22,497	63,254	...	85,751	0 3 5	3,54,965	48,827	0 2 2	- 0 1 3
Total	10,60,17,144	51,03,106	1,38,28,564	7,20,989	1,96,52,659	0 3 0	10,06,08,544	2,24,48,706	0 3 6	+ 0 0 6

(a) Excludes Rawannahs for 200 maunds cancelled. (b) Rs. 53 excluded, being price of cancelled Rawannahs.

Stock balance of salt at close of 31st March 1903—

	Mds.
Sambhar	51,56,987
Didwana	2,00,617
Pachbadra	249
Closed Salt Sources	51,245
Total	54,08,600

Note.—The figures in column 4 indicate :—

- (1) Opposite Sambhar, the total treaty payments for the first eight years of the period at the rate of Rs. 5,50,000 a year plus the amount of royalty actually paid, and for the remaining 13 years the rateable share, calculated on the sales, of the fixed sum of Rs. 5,00,000 now chargeable against the selling price of salt at the whole of the Rajputana sources under the orders of Government conveyed in letter No. 5441, dated the 22nd November 1890.
- (2) Opposite Didwana and Pachbadra the rateable share for the first eight years, calculated on the sales of Rs. 1,70,000 chargeable against the selling price under the orders of Government conveyed in letter No. 2081, dated 9th July 1884, and for the remaining 13 years, rateable shares calculated on the sales of the fixed sum of Rs. 5,00,000 above referred to.
- (3) Opposite the closed salt sources (Falodi and the Luni), the rent (Rs. 6,000) fixed by the Salt Agreement with Jodhpur for the first eight years and for the remaining 13 years the rateable share of the above mentioned sum of Rs. 5,00,000 calculated on the sales of Falodi Source only, as no sales are now effected at the Luni.

APPENDIX VIII.

Statement showing the territorial distribution of salt sold at the Mandi Mines during the year 1902-03.

Name of Mine.	QUANTITY SOLD FOR CONSUMPTION IN BRITISH TERRITORY.				QUANTITY SOLD FOR CONSUMPTION IN NATIVE STATES.						Total quantity of salt cleared.
	Kangra.	Kulu.	Simla.	Total	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bashahr.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Guma ...	41,014	1,223	...	42,237	16,198	...	164	...	...	16,362	58,599
Drang ...	7,044	17,322	1,071	25,437	28,151	7,567	...	4,328	5,780	45,826	71,263
Total ...	48,058	18,545	1,071	67,674	44,349	7,567	164	4,328	5,780	62,188	129,862
Total of 1901-02.	48,886	21,910	1,150	71,946	50,387	8,054	76	4,488	4,359	67,284	139,230

APPENDIX IX.

Statement showing the quantities of salt sold under the through traffic system at the Khewrah Depôt in the cis-Indus Mines Division and at the Sambhar and Pachbadra Sources in Rajputana, with the proportion borne by the through traffic sales to the total volume of rail-borne trade at these sources during the year 1902-03.

						Quantity of salt,
						Maunds.
Khewrah Depôt, cis-Indus Mines Division	{	Through traffic	...	...	...	22,56,392
		Ordinary	...	...	...	1,22,287
Total					...	23,78,679
Sambhar Lake	{	Through traffic	...	...	...	4,58,283
		Ordinary	...	...	...	29,53,615
Total					...	34,11,898
Pachbadra Source	{	Through traffic	...	...	...	5,74,650
		Ordinary	...	...	...	...
Total					...	5,74,680
Total	{	Through traffic	...	...	...	32,89,355
		Ordinary	...	...	...	30,75,902
GRAND TOTAL					...	63,65,257
Proportion of the through traffic trade	...	...	...	...	...	51.08
<i>Figures of 1901-02.</i>						
Total	{	Through traffic	...	...	...	35,78,860
		Ordinary	...	...	...	26,37,190
GRAND TOTAL					...	62,16,050
Proportion of the through traffic trade	...	...	...	...	...	57.57

APPENDIX X.

Statement showing the number of traders in each of the Provinces supplied by the Department who dealt with the salt depôts in 1902-03 and the number of marts they represented.

Provinces.	SAMBHAR LAKE.		PACHBADRA SOURCE.		Cis-INDUS MINES DIVISION.		TOTAL.	
	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.
United Provinces { Agra ...	310	38	375	51	103	16	788	105
{ Oudh ...	51	14	77	19	72	11	200	44
Punjab ...	110	6	...	...	1,239	52	1,349	58
North-West Frontier Province	...	...	...	...	12	3	12	3
Sind ...	...	...	...	...	2	1	2	1
Baluchistan ...	...	...	...	...	...	...	...	...
Rajputana ...	86	6	106	16	...	...	192	22
Central India ...	75	11	102	10	1	1	178	22
Central Provinces ...	1	1	116	7	1	1	118	9
Behar ...	1	1	...	...	55	4	56	5
Bengal ...	...	...	...	...	1	1	1	1
Total ...	634	77	776	103	1,486	90	2,896	270
Total of 1901-92 ...	775	86	1,014	116	1,438	87	3,227	289

APPENDIX XI.

Statement showing the number of licenses issued for the manufacture of saline substances and the fees realized in the Internal Branch of the Northern India Salt Revenue Department during the year 1902-03.

	SALTPETRE REFINERIES.		CRUDE SALTPETRE.		KHARI.		SAJJI.		RASSI.		TOTAL.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Punjab and North-West Frontier Province.	27	1,350	1,051	2,112	...	...	...	...	...	...	1,08	3,462
United Provinces of Agra and Oudh.	84	4,200	5,288	10,549	247	2,190	611	1,222	301	602	6,531	18,763
Province of Behar in Bengal	288	14,400	32,520	8,130	4,909	1,227	1	...	...	...	3,718	23,757
Total ...	399	19,950	38,859	(a) 20,791	5,156	3,417	612	1,222	301	602	45,37	(a) 45,982
Total of 1901-02 ...	436	21,800	44,284	(b) 22,984	6,518	6,007	861	1,705	386	769	52,485	(b) 5,266

(a) Excludes Rs. 8,911-14-0 on account of fees on maunds 8,911, sers 35 of *sitta* (impure saltpetre salt) excised at one rupee a maund.

(b) Excludes fees on *sitta* (impure saltpetre salt) excised, Rs. 1 247-2-0 on maunds 2,404 at eight annas a maund and Rs. 5,173-14-0 on maunds 5,173-35-0 at one rupee a maund : a total of Rs. 6,421 on maunds 7,068-5-0.

APPENDIX XII.

Statement showing the work done in the saltpetre refineries of the Internal Branch of the Northern India Salt Revenue Department during the year 1902-03.

Provinces.	Number of saltpetre refineries which worked.	REFINEMENT OF SALTPETRE.			EDUCATION OF SALT.				SALT DISPOSED OF		SITTA DISPOSED OF.	
		Quantity of saltpetre utilized for refinement.	Quantity of refined saltpetre produced.	Percentage of refined produce on saltpetre utilized for refinement.	Purified salt.	Sitta (impure salt).	Total.	Percentage of salt on saltpetre utilized for refinement.	Salt excised.	Salt destroyed.	Sitta excised.	Sitta destroyed.
		Maunds.	Maunds.		Maunds.	Maunds.	Maunds.		Maunds.	Maunds.	Maunds.	Maunds.
Punjab and North-West Frontier Province...	33	2,39,352	97,009	40.53	216	72,262	72,478	30.28	...	...	8,303	65,045
United Provinces of Agra and Oudh ...	90	3,79,894	1,64,852	51.53	48,891	1,07,457	1,56,348	48.87	37,994	6,539	609	11,774
Province of Behar ...	303	4,63,202	2,74,652	59.29	18,913	28,438	47,351	10.22	14,616	726	...	23,413
Total ...	426	10,22,448	5,36,513	52.47	68,020	2,08,157	2,76,177	27.00	52,640	7,265	8,912	1,00,232
Total of 1901-02 ...	450	9,19,213	4,97,000	54.07	59,420	1,58,478	2,17,898	23.70	48,116	5,144	7,668	50,116

APPENDIX XIII.

Statement showing the import and export trade of Calcutta in saltpetre during 1902-03.

						Quantity of saltpetre.
						Maunds.
Saltpetre imported into Calcutta—						
From Punjab	...	...	...	...	...	74,238
„ United Provinces of Agra and Oudh	...	...	...	...	...	1,43,692
„ Behar	...	...	...	...	...	3,13,950
„ Rajputana and Central India	...	...	...	...	...	2,471
„ Bombay	...	...	...	...	...	2,038
„ Lower Bengal	...	...	...	...	...	20
„ Chota Nagpur	...	...	...	...	...	20
Total						5,36,929
Total of 1901-02						5,12,764
Saltpetre exported from Calcutta—						
Internal trade	...	...	...	...	...	8,213
Export trade by sea	...	...	...	...	...	5,53,775
Total						5,61,988
Total of 1901-02						4,87,187

APPENDIX XIV.

Statistics of the consumption of salt in the different Provinces with which the Northern India Salt Revenue Department has dealings (omitting Baluchistan, the information regarding that area being imperfect) for the three years ending with 1902-03.

	1900-01.	1901-02.	1902-03.	Average of 3 years.
	Maunds.	Maunds.	Maunds.	Maunds.
THE PUNJAB AND NORTH-WEST FRONTIER PROVINCE, trans-INDUS.				
<i>Supply of salt.</i>				
Issued from the cis-Indus Mines Division	2,721	620	7,620	3,654
„ „ „ Kohat Mines ...	4,39,758	4,25,779	3,73,047	4,12,861
Total ...	4,42,479	4,26,399	3,80,667	4,16,515
<i>Exports.</i>				
Exported beyond the border (trade statistics).	2,70,784	2,16,515	1,81,383	2,22,894
Balance remaining for consumption ...	1,71,695	2,09,884	1,99,284	1,93,621
Average consumption per head of population 2,205,885* souls.	...	...	lbs. 7'43	lbs. 7'22
THE PUNJAB AND NORTH-WEST FRONTIER PROVINCE cis-INDUS, AND KASHMIR.				
<i>Supply of salt.</i>				
Issued from the cis-Indus Mines Division	23,98,697	24,47,650	24,72,875	24,39,740
„ „ „ Mandi Mines ...	1,11,274	1,39,230	1,29,862	1,26,789
„ „ „ Sultanpur Salt Works ...	13,403	9,171	3,617	8,730
Imports from Thibet and Ladakh (trade statistics).	2,059	2,386	2,236	2,227
Imports by railway and river (trade statistics).	3,27,378	2,81,067	3,21,335	3,09,927
Imports of Didwana salt by road ...	75,486	1,11,271	1,10,718	98,925
Saltpetre salt	800	88	...	296
Total ...	29,29,097	29,90,863	30,39,943	29,86,634
<i>Exports.</i>				
Exports to country west of the Indus (trade statistics).	...	...	...	...
Exports by railway and river (trade statistics).	5,11,866	5,42,891	5,24,882	5,26,547
Exports by road	11,869	617	307	4,264
Total ...	5,23,735	5,43,508	5,25,189	5,30,811
Balance remaining for consumption ...	24,05,362	24,47,355	25,14,754	24,55,823
Average consumption per head of population, 27,654,666 souls.	...	...	lbs. 7'48	lbs. 7'31

* A few of the trans-Frontier Baluchis in a tract adjoining Dera Ghazi Khan, and included in the Census of that district, consume salt from Baluchistan.

Statistics of the consumption of salt in different Provinces, etc.—contd.

	1900-01.	1901-02.	1902-03.	Average of 3 years.
	Maunds.	Maunds.	Maunds.	Maunds.
UNITED PROVINCES OF AGRA AND OUDH.				
<i>Supply of salt.</i>				
Imported from Lower Bengal (trade statistics).	3,12,271	2,91,674	3,03,729	3,02,558
Imported from Thibet (trade statistics) ...	30,730	34,426	43,123	36,093
Imported from Bombay and Central Provinces (trade statistics).	7,43,458	8,56,764	8,81,315	8,27,179
Imported from the Sambhar Lake ...	22,42,863	21,82,650	25,10,780	23,12,098
Imported from Pachbadra Salt Source ...	6,74,600	7,91,000	3,41,200	6,03,267
Imported from the Punjab by railway (trade statistics).	3,72,492	3,90,865	3,65,763	3,76,373
Imported from the Punjab by road ...	11,869	617	307	4,264
„ „ Behar (trade statistics) ...	18,347	82,201	36,402	45,650
Saltpetre salt	32,478	31,469	37,994	33,980
Total ...	44,39,108	46,61,666	45,23,613	45,41,162
<i>Exports.</i>				
To Nepal (trade statistics) ...	88,797	1,07,573	89,969	95,446
„ Lower Bengal (trade statistics) ...	435	1,433	1,651	1,173
„ Central Provinces (trade statistics) ...	2,383	2,051	923	1,786
„ Rajputana and Central India (trade statistics).	33,292	39,816	27,769	33,626
„ the Punjab (trade statistics) ...	2,955	2,054	2,316	2,441
„ Behar (trade statistics) ...	3,089	5,714	7,757	5,520
„ Bombay (trade statistics) ...	70	80	3	51
Total ...	1,31,021	1,58,721	1,30,388	1,40,043
Balance remaining for consumption ...	43,08,087	45,02,945	43,93,225	44,01,419
			lbs.	lbs.
^a Average consumption per head of population, 48,493,879 souls.	...	...	7'45	7'47

Statistics of the consumption of salt in different Provinces, etc.—contd.

	1900-01.	1901-02.	1902-03.	Average of 3 years
PROVINCE OF BEHAR IN BENGAL.	Maunds.	Maunds.	Maunds.	Maunds.
<i>Supply of salt.</i>				
Imported from Calcutta (trade statistics) ...	24,85,007	25,66,121	25,66,968	25,39,366
Imported from other Provinces (trade statistics).	1,34,873	1,49,068	1,49,537	1,44,449
Saltpetre salt ...	12,816	14,939	14,646	14,133
Total ...	26,32,696	27,30,128	27,31,151	26,97,999
<i>Exports.</i>				
To other Provinces (trade statistics) ...	27,660	92,279	51,296	57,078
To Nepal (trade statistics) ...	2,46,213	2,54,391	2,07,404	2,36,003
Total ...	2,73,873	3,46,670	2,58,700	2,93,081
Balance remaining for consumption ...	23,58,823	23,83,458	24,72,451 lbs.	24,04,911 lbs.
Average consumption per head of population, 24,241,305 souls.	...	...	8.39	8.16
CENTRAL PROVINCES AND BERAR.				
<i>Supply of salt.</i>				
From the Bombay Presidency (trade statistics).	15,25,222	15,35,045	15,78,434	15,46,234
From the Madras Presidency (estimate prepared by the Madras Salt Department).	4,50,000	2,33,333	2,36,465	3,06,599
From the United Provinces of Agra and Oudh and Bengal (trade statistics).	11,054	1,04,644	94,749	70,149
From cis-Indus Mines Division ...	400	...	300	234
From Sambhar Lake by railway ...	40,000	10,000	15,815	21,938
From Pachbadra Salt Source by road and railway.	92,434	1,06,110	68,409	88,984
From Didwana Salt Source ...	...	...	43	14
Total ...	21,19,110	19,89,132	19,94,215	20,34,152
<i>Exports.</i>				
To Rajputana and Central India (trade statistics).	16,161	14,522	10,090	13,591
To British territory (trade statistics) ...	2,555	3,756	1,085	2,465
Total ...	18,716	18,278	11,175	16,056
Balance remaining for consumption ...	21,00,394	19,70,854	19,83,040 lbs.	20,18,096 lbs.
Average consumption per head of population, 14,627,045 souls.	...	...	11.15	11.35

Statistics of the consumption of salt in different Provinces, etc.—concl'd.

	1900-01.	1901-02.	1902-03.	Average of 3 years.
RAJPUTANA.	Maunds.	Maunds.	Maunds.	Maunds.
<i>Supply of salt.</i>				
Quantity of salt manufactured by Native States.	33,194	40,779	35,074	36,349
Issued from the Sambhar Lake ...	33,47,028	32,86,693	36,98,638	34,44,120
" " Didwana Salt Source ...	2,31,315	3,22,138	2,95,245	2,82,899
" " Pachbadra Salt Source ...	11,39,585	12,29,190	7,28,738	10,32,504
" " Falodi Salt Source ...	4,066	10,434	2,308	5,603
Imported from the Punjab (trade statistics)	463	850	244	519
" " Bombay (trade statistics) ...	34,134	20,170	30,260	28,188
Total ...	47,89,785	49,10,254	47,90,507	48,30,182
<i>Exports.</i>				
Exports to the Punjab from Sambhar ...	1,87,200	2,37,200	2,44,000	2,22,800
" " " " Didwana ...	1,86,647	2,49,814	2,26,511	2,20,990
To United Provinces of Agra and Oudh from Sambhar.	22,42,863	21,82,650	25,10,780	23,12,098
To United Provinces of Agra and Oudh from Pachbadra.	6,74,600	7,91,000	3,44,200	6,03,267
To Central Provinces ...	1,32,434	1,16,110	84,267	1,10,937
" Central India ...	4,85,676	4,67,626	4,94,267	4,82,523
Total ...	39,09,420	40,44,400	39,04,025	39,52,615
Balance remaining for consumption ...	8,80,365	8,65,854	8,86,482 lbs.	8,77,567 lbs.
Average consumption per head of population, 10,200,213 souls.	...	...	7'15	7'08
CENTRAL INDIA.				
<i>Supply of salt.</i>				
Quantity of salt manufactured by Native States.	10,188	17,897	17,104	15,063
Imported from United Provinces of Agra and Oudh (trade statistics).	33,292	39,816	27,769	33,626
Imported from Bombay (trade statistics)	3,33,437	2,87,082	3,04,808	3,08,442
" " Central Provinces. (trade statistics).	16,161	14,522	10,090	13,591
Imported from Rajputana ...	4,85,676	4,67,626	4,94,267	4,82,523
" " Bengal (trade statistics) ...	1,212	...	15	409
Total ...	8,79,966	8,26,943	8,54,053	8,53,654
<i>Exports.</i>				
To Bengal (trade statistics) ...	1,813	2,412	2,212	2,146
Balance remaining for consumption ...	8,78,153	8,24,531	8,51,841 lbs.	8,51,508 lbs.
Average consumption per head of population, 8,628,781 souls.	...	...	8'12	8'12

APPENDIX XV.

Statement showing the number of persons arrested and prosecuted or released departmentally for offences against the salt law during the year 1902-03.

Division.	Number of cases.	Total number of persons arrested.	RELEASED BY THE DEPARTMENT.					Committed for trial.	Acquitted.	Convicted.	Pending trial when report was submitted.	Percentage of convictions on number of persons sent up for trial less those whose cases are pending and those who died or absconded before trial.	Died or absconded before trial.
			Infirm persons, pregnant women and children.	For making or being in possession of less than one set of illicit salt.	On proof of ignorance or inadherence and for want of sufficient evidence.	Total.							
Sambhar Lake	17	17	...	...	...	...	17	3	14	...	...	82'35	...
Didwana Salt Source	...	...	...	...	...	...	...	...	...	...	...	...	...
Pachbadra Salt Source	28	44	13	...	...	13	31	1	30	...	...	96'77	...
Cis-Indus and Kalabagh Mines	45	48	...	37	1	38	10	1	9	...	...	90'00	...
Sultanpur Salt Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Kohat Mines	73	124	25	22	5	52	72	6	56	10	...	90'32	...
Internal Branch	1,019	1,223	21	473	158	652	571	19	481	68	...	96'20	3
Total	1,182	1,456	59	532	164	755	701	30	590	78	...	95'16	3
Total of 1901-02	1,490	1,889	42	740	155	937	952	56	891	...	...	94'08	5

APPENDIX XVI.

Statement showing the punishments awarded by the Courts for offences against the salt law during the year 1902-03.

PERSONS SENTENCED TO IMPRISONMENT WITH OR WITHOUT FINE.															PERSONS SENTENCED TO FINE ONLY.				
		For one month and under.	For more than one month, but less than three months.	For three months and more, but less than six months.	For six months and upwards.	Total number imprisoned.	Total amount of fines inflicted in addition to imprisonment.	Rs. 10 and lesser sums.	More than Rs. 10, but less than Rs. 50.	Rs. 50 and upwards, but less than Rs. 100.	Rs. 100 and upwards.	Total number fined.	Aggregate of fines.	Average fine.					
1902-03	...	108	38	35	2	183	Rs. 103	351	44	5	...	400	Rs. 2,867	Rs. 7 17					
1901-02	...	...	...	...	...	290	787	...	...	...	...	589	3,988	6 77					

Note.—The figures for 1902-03 exclude 7 persons punished with whipping by officials of the Jodhpur Darbar for offences in the Luni Salt Tract, 1901-02 ditto 12 ditto ditto

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